

REGISTERED CHARITY NUMBER: 1147582

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 March 2020
for
Friends of Erelstoke Prison

Chris Vaughan
Accountants
195 Ermin Street
Swindon
Wiltshire
SN3 4NA

Friends of Eriestoke Prison
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for the Year Ended 31 March 2020

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Friends of Erlestoke Prison
Report of the Trustees
for the Year Ended 31 March 2020

The trustees present their report with the financial statements of the charity for the year ended 31 March 2020. The trustees have adopted the provisions of 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) (effective 1 January 2015).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objective of the Friends of Erlestoke Prison remains unchanged and is 'to promote and support the rehabilitation of prisoners who are or have previously been prisoners at HMP Erlestoke, by the provision of funds and services as the Trustees think fit, and in consultation with prison Governors/Governing Body'.

HMP Erlestoke is a Category C adult male predominantly rehabilitation prison and is the only prison in Wiltshire. Located in the rural village of Erlestoke, the nearest railway station is Westbury, 8 miles away. There are eight residential units; three are standard units, one of which is used for induction, four are enhanced units, one is dedicated to intervention programmes which address substance abuse issues and past behaviours. The Prison is intervention focused and whilst it will accept all Category C prisoners, they will primarily be serving sentences of 4 years or more. The total operational capacity of the Prison is 524.

The Friends of Erlestoke Prison helps to support prisoners with the challenges of rehabilitation whilst in custody and also helps them to keep in touch with their partners and children whilst completing their sentence. The Charity also aims to raise awareness and promote local understanding of the Prison, which for many, is an unknown 'hidden' institution.

Public benefit

In planning our activities for the period, we kept in mind the Charity Commission guidance on public benefit at our trustee meetings.

Friends of Erelstoke Prison
Report of the Trustees
for the Year Ended 31 March 2020

FINANCIAL REVIEW

Financial position

Our fundraising is a combination of personal donations, the proceeds of fundraising events and organisation/trust fund donations and grants, often for specific projects. A bedrock is the continuing steady stream of donations from our generous regular supporters.

Fundraising this year has been successful with a significant impetus being our medium-term appeal to build an All Weather Sports Pitch (AWSP) under the leadership and guidance of Sarah Gooch, ably assisted by Carol Part. The trustees have been able to earmark over £175,000 for the AWSP at the end of Apr 2020, which we believe is a tremendous achievement.

Our expenditure is directly linked to the charity aims. Our spending has remained steady this year and the Transport Scheme, now 6 years old, with its dedicated coordinator is now mature. Origami has, with great energy from Helen Holtam, is a major net contributor to the charity having contributed nearly £20,000 over the current life of the initiative, through the sales of a range of original and quality cards and artwork.

Our budget for FY 2021 remains at £29,836 anticipating the restart of Art classes to our regular provision of support to the prisoners. This provision will continue to be affected 'pro rata' by the Covid-19 regime that has prevented us from operating all of our prisoner support activities from mid-March 2020. Although we will continue to fundraise for our core projects, much of our fundraising efforts will remain focussed on the capital funds required for the AWSP. Now that we have proved we have the capability to generate funds for this project ourselves, we will have a switch of emphasis and will apply for formal grants.

Our draft reserve policy is to ensure that we have sufficient funds to cope with a 25% drop in income without impacting key projects for 6 months and our reserve level is now more than in line with this policy. Our access to external grants has not been impacted by the growth in our reserves - in recognition that a growing proportion is earmarked for the AWSP - although not technically yet a formal restricted fund.

We currently have a current account and an instant access savings account which is earning a basic level of interest. Our investment policy was reviewed last year, and we have added a second two-year £50,000 bond purchased in Oct 19 and due to mature in Oct 21.

Our FY 19/20 accounts independently inspected by Chris Vaughan, Accountants, 195 Ermin Street, Swindon, Wiltshire, SN3 4NA, are available on request

Friends of Erlestoke Prison
Report of the Trustees
for the Year Ended 31 March 2020

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is governed by a Trust Deed, updated in June 2019.

Recruitment and appointment of new trustees

The Charity currently has nine trustees, a Royal Patron, five patrons, and a group of enthusiastic local volunteers, supported by the prison management team. There are no paid permanent staff. The Charity has five independent service providers who deliver yoga and drama sessions, teach art and origami classes and manage the Transport Scheme.

The current trustees are all volunteers; two have been with the Charity since start up and were previously members of the Independent Monitoring Board, both at HMP Erlestoke and one other establishment. New trustee recruitment is often achieved through existing trustees' personal networks of interested individuals. Two trustees stepped down in this reporting period; Judith Squarey and Carol Part. Three trustees joined; Primrose Campbell, Eve McBride and Francesca Bishop. All trustees are risk assessed and vetted by the Prison security department. Trustees' backgrounds are diverse and include experience in the NHS, the Army, Police, Technical Sales, Education, Human Resources, Marketing, Restorative Justice, Magistracy, Commissioning, Event Management and Law.

The trustees held regular meetings (approximately every 6 weeks) throughout the year to ensure that they remain up to date with what is happening in the Prison, make decisions on requests for support, plan future events and discuss fundraising ideas. The Governor or Deputy Governor plus a member of the Independent Monitoring Board (IMB) attend these meetings to provide up to date information about the prison. Prison staff sometimes join the meetings to provide additional expertise on prison issues. Prisoners are also invited on occasions to discuss how they have benefited from the work of the Friends.

Induction and training of new trustees

The charity uses the Charity Commission guidance as part of its induction of trustees to give them to an initial capability; trustees then maintain an up to date knowledge of the prison service and the criminal justice system. Periodically trustees attend relevant courses to ensure that their knowledge is current and relevant to the work that they perform for the Charity. For example, this year: Angela Hughes and Sarah Gooch attended the 'Developing a Fundraising Strategy' event held by the Small Charities Coalition. Primrose Campbell attended the Clinks 'Working and Volunteering in Prisons' workshop. Angela Hughes also attended Wiltshire Community Foundation's 'Annual Funding Conference 2019 – Building Connections'.

**Friends of Erlestoke Prison
Report of the Trustees
for the Year Ended 31 March 2020**

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number
1147582

Principal address
HMP Erlestoke
Westbury Road
Erlestoke
Devizes
SN10 5TU

Trustees

Angela Hughes
Mark Mangham
Simon Petchey
Carolyn Deverall
Sarah Gooch
Belinda Southwell
Judith Squaery
Carol Part
Primrose Campbell
Eve McBride
Francesca Bishop

Chair
Treasurer
Governance
Secretary
All-weather Sports Pitch fundraising
Yoga and Drama programmes
Older prisoners (until October 2019)
Fundraising and Transport Scheme (until November 2019)
Art programme (from March 2020)
Transport Scheme (from January 2020)
Contract management and Origami programme (from January 2020)

Independent examiner
Chris Vaughan

Accountants: 195 Ermin Street, Swindon, Wiltshire, SN3 4N

Approved by order of the board of trustees on 8th June 2020 and signed on its behalf by:


.....
M Mangham - Trustee


.....
Angela Hughes - Chair

Independent Examiner's Report to the Trustees of
Friends of Erlestoke Prison

Independent examiner's report to the trustees of Friends of Erlestoke Prison

I report to the charity trustees on my examination of the accounts of the Friends of Erlestoke Prison (the Trust) for the year ended 31 March 2020.

Responsibilities and basis of report

As the charity trustees of the Trust 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 Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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 Trust 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.

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.



Christopher Vaughan
Institute of Chartered Accountants in England and Wales
Chris Vaughan
Accountants
195 Ermin Street
Swindon
Wiltshire
SN3 4NA

Date: 3/6/20.....

Friends of Erlestoke Prison
Statement of Financial Activities
for the Year Ended 31 March 2020

		31.3.20	31.3.19
		Unrestricted fund	Total funds
	Notes	£	£
INCOME AND ENDOWMENTS FROM			
Donations and legacies		44,855	66,879
Other trading activities	2	38,716	17,581
Investment income	3	62	59
		<hr/>	<hr/>
Total		83,633	84,519
EXPENDITURE ON			
Raising funds		385	389
Charitable activities			
Prisoner support		23,431	27,376
		<hr/>	<hr/>
Total		23,816	27,765
		<hr/>	<hr/>
NET INCOME		59,817	56,754
RECONCILIATION OF FUNDS			
Total funds brought forward		125,461	68,707
		<hr/>	<hr/>
TOTAL FUNDS CARRIED FORWARD		185,278	125,461
		<hr/>	<hr/>

The notes form part of these financial statements

Friends of Ekestone Prison
Balance Sheet
At 31 March 2020

		31.3.20	31.3.19
		Unrestricted fund	Total funds
	Notes	£	£
CURRENT ASSETS			
Investments	7	100,000	50,000
Cash at bank		85,278	75,461
		<u>185,278</u>	<u>125,461</u>
		185,278	125,461
		<u>185,278</u>	<u>125,461</u>
NET CURRENT ASSETS			
		<u>185,278</u>	<u>125,461</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			
		<u>185,278</u>	<u>125,461</u>
NET ASSETS			
		<u>185,278</u>	<u>125,461</u>
FUNDS			
	8		
Unrestricted funds		<u>185,278</u>	<u>125,461</u>
TOTAL FUNDS			
		<u>185,278</u>	<u>125,461</u>

The financial statements were approved by the Board of Trustees on 8 Jun 20 and were signed on its behalf by:


 M Mangham - Trustee

The notes form part of these financial statements

Friends of Erebstoke Prison
Notes to the Financial Statements
for the Year Ended 31 March 2020

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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) (effective 1 January 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received, and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings, they have been allocated to activities on a basis consistent with the use of resources.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. OTHER TRADING ACTIVITIES

	31.3.20	31.3.19
	£	£
Fundraising income	38,716	17,581
	<hr/>	<hr/>

3. INVESTMENT INCOME

	31.3.20	31.3.19
	£	£
Deposit account interest	62	59
	<hr/>	<hr/>

Friends of Erestone Prison
Notes to the Financial Statements Continued
for the Year Ended 31 March 2020

4 TRUSTEES REMUNARATION

There were no trustees' remuneration or other benefits for the year ended 31 March 2020 nor for the year ended 31 March 2019.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2020 nor for the year ended 31 March 2019.

5. STAFF COSTS

The average monthly number of employees during the year was as follows:

31.3.20	31.3.19
-	-
_____	_____

No employees received emoluments in excess of £60,000.

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund
	£
INCOME AND ENDOWMENTS FROM	
Donations and legacies	66,879
Other trading activities	17,581
Investment income	59

Total	84,519
 EXPENDITURE ON	
Raising funds	389
Charitable activities	
Prisoner support	27,376

Total	27,765

Friends of Erestone Prison
Notes to the Financial Statements - continued
for the Year Ended 31 March 2020

NET INCOME	56,754
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RECONCILIATION OF FUNDS

Total funds brought forward	68,707
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TOTAL FUNDS CARRIED FORWARD	125,461
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7. CURRENT ASSET INVESTMENTS

	31.3.20	31.3.19
	£	£
Investment bond	100,000	50,000

8. MOVEMENT IN FUNDS

	At 1.4.19	Net move- ment in funds	At 31.3.20
	£	£	£
General fund	125,461	59,817	185,278
Unrestricted funds			
TOTAL FUNDS	125,461	59,817	185,278

Friends of Eriestoke Prison
Notes to the Financial Statements - continued
for the Year Ended 31 March 2020

8. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	83,633	(23,816)	59,817
	_____	_____	_____
TOTAL FUNDS	<u>83,633</u>	<u>(23,816)</u>	<u>59,817</u>

Comparatives for movement in funds

	At 1.4.18 £	Net move- ment in funds £	At 31.3.19 £
Unrestricted Funds			
General fund	68,707	56,754	125,461
	_____	_____	_____
TOTAL FUNDS	<u>68,707</u>	<u>56,754</u>	<u>125,461</u>

Friends of Erestone Prison
Notes to the Financial Statements - continued
for the Year Ended 31 March 2020

Comparative net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	84,519	(27,765)	56,754
	_____	_____	_____
TOTAL FUNDS	<u>84,519</u>	<u>(27,765)</u>	<u>56,754</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.18	Net move- ment in funds	At 31.3.20
	£	£	£
Unrestricted funds			
General fund	<u>68,707</u>	<u>116,571</u>	<u>185,278</u>
TOTAL FUNDS	<u>68,707</u>	<u>116,571</u>	<u>185,278</u>

Friends of Erlestoke Prison
Notes to the Financial Statements - continued
for the Year Ended 31 March 2020

8. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	168,152	(51,581)	116,571
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	168,152	(51,581)	116,571
	<hr/>	<hr/>	<hr/>

9. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2020.

Friends of Ekestone Prison
Detailed Statement of Financial Activities
for the Year Ended 31 March 2020

	31.3.20	31.3.19
	£	£
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	29,855	37,493
Grants	15,000	29,386
	<hr/>	<hr/>
	44,855	66,879
Other trading activities		
Fundraising income	38,716	17,581
Investment income		
Deposit account interest	62	59
Total incoming resources	83,633	84,519
EXPENDITURE		
Other trading activities		
Fundraising costs	385	389
Charitable activities		
Transport Co-ordinator	6,201	7,072
Insurance	490	470
Sundries	716	3,835
Transport project expenses	216	81
Yoga project	3,130	4,246
Equipment	-	623
Art project	6,738	8,511
Origami	2,595	1,660
Drama project	3,345	878
	<hr/>	<hr/>
	23,431	27,376
	<hr/>	<hr/>
Total resources expended	23,816	27,765
	<hr/>	<hr/>
Net income	59,817	56,754
	<hr/>	<hr/>

This page does not form part of the statutory financial statements