

Report of the Trustees and  
Unaudited Financial Statements for the Year Ended 31 March 2022  
for  
Friends of Erlestoke Prison

Chris Vaughan  
Accountants  
195 Ermin Street  
Swindon  
Wiltshire  
SN3 4NA

Friends of Erlestoke Prison

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for the Year Ended 31 March 2022

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## Friends of Erlestoke Prison

### Report of the Trustees for the Year Ended 31 March 2022

The trustees present their report with the financial statements of the charity for the year ended 31 March 2022. 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 2019).

#### **OBJECTIVES AND ACTIVITIES**

##### **Objectives and aims**

The objective of the Friends of Erlestoke Prison 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.

The Friends of Erlestoke Prison helps to support prisoners with the challenges of rehabilitation and changing behaviour 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.

#### **FINANCIAL REVIEW**

##### **Financial position**

Our total income for this year was £34,174. This was a combination of personal donations, the proceeds from an online auction and donations from Charitable Trusts. We have a steady stream of income from our generous regular supporters for which we are very grateful. Apart from the online auction we have only been able to run one small fundraising event because of COVID restrictions. Over the last three years our investments in short term bonds have earned interest and this is included in this year's income.

The proceeds of the sale of the origami work produced by some of the prisoners is still a major contributor to the charity; with the support and enthusiasm of Helen Holtam the work continues to provide us with a good income and this year we raised £3,500.

Our total expenditure this year was £5,980 and was directly linked to the charity aims. Our spending has been severely curtailed by the reduced activity due to COVID-19 with the in-house projects, Art, Drama and Yoga still not back in action. Nevertheless the Transport Scheme started to operate again mid-year and we hope it will be back to its pre-COVID levels very soon.

Our biggest project is still the Multi Use Games Area (MUGA) under the leadership of Sarah Gooch. We have been raising funds for this over the last few years and we have now accumulated nearly £226,000 which is earmarked for the project. Because of anticipated rising costs we are still short of approximately £50,000 to complete it. We have already spent £3,420 on the survey of the proposed pitch and we hope to complete the MUGA within the coming year.

##### **Reserves policy**

The trustees have agreed to maintain sufficient reserves to fund key projects for 6 months which we estimate as £12,000. Our reserves are much higher than that at the end of the year because of the £226,000 which is earmarked for the MUGA project.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

The charity is governed by a Trust Deed dated 28th May 2012 which was amended in March 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 an independent service provider who manages the Transport Scheme. Trustees attend relevant conferences and seminars to ensure their knowledge is current and relevant to the work that they perform for the Charity. The charity uses the Charity Commission guidance as part of its induction of trustees to get them to an initial capability; trustees then periodically attend relevant courses to acquire additional expertise.

**Friends of Ekestone Prison**

**Report of the Trustees  
for the Year Ended 31 March 2022**

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Meetings**

The trustees hold 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 get them to an initial capability; trustees then periodically attend relevant courses to acquire additional expertise.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**

1147582

**Principal address**

HMP Ekestone  
Westbury Road  
Ekestone  
Devizes  
SN10 5TU

**Trustees**

B Southwell  
M Mangham  
C Deverall (resigned 4.5.22)  
A Hughes  
S Petchey (resigned 30.9.21)  
S Gooch  
P Campbell  
E McBride  
F Bishop  
C Atterton (appointed 12.11.21)  
S Weber (appointed 12.11.21)

**Independent Examiner**

Chris Vaughan  
Accountants  
195 Ermin Street  
Swindon  
Wiltshire  
SN3 4NA

Approved by order of the board of trustees on 30 May 2022 and signed on its behalf by:

*A Hughes*

~~P Campbell~~ Trustee

*Angela Hughes (outgoing 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 Friends of Erlestoke Prison (the Trust) for the year ended 31 March 2022.

**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

30 May 2022

Friends of Erlestoke Prison

Statement of Financial Activities  
for the Year Ended 31 March 2022

	Notes	31.3.22 Unrestricted fund £	31.3.21 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies		24,450	19,980
Other trading activities	2	4,497	7,420
Investment income	3	5,228	11
<b>Total</b>		<u>34,175</u>	<u>27,411</u>
<b>EXPENDITURE ON</b>			
Raising funds		335	-
<b>Charitable activities</b>			
Prisoner support		5,645	2,805
<b>Total</b>		<u>5,980</u>	<u>2,805</u>
<b>NET INCOME</b>		<u>28,195</u>	<u>24,606</u>
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>		209,884	185,278
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>238,079</u></u>	<u><u>209,884</u></u>

The notes form part of these financial statements

Friends of Erlestoke Prison

Balance Sheet  
31 March 2022

	Notes	31.3.22 Unrestricted fund £	31.3.21 Total funds £
<b>CURRENT ASSETS</b>			
Investments	6	-	150,000
Cash at bank		238,079	59,884
		<u>238,079</u>	<u>209,884</u>
<b>NET CURRENT ASSETS</b>		<u>238,079</u>	<u>209,884</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		238,079	209,884
<b>NET ASSETS</b>		<u>238,079</u>	<u>209,884</u>
<b>FUNDS</b>	7		
Unrestricted funds		238,079	209,884
<b>TOTAL FUNDS</b>		<u>238,079</u>	<u>209,884</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 30 May 2022 and were signed on its behalf by:



S Weber - Trustee

The notes form part of these financial statements



**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 2019)', 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**

	31.3.22	31.3.21
	£	£
Fundraising income	4,497	7,420

**3. INVESTMENT INCOME**

	31.3.22	31.3.21
	£	£
Deposit account interest	5,228	11



Notes to the Financial Statements - continued  
for the Year Ended 31 March 2022

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2022 nor for the year ended 31 March 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2022 nor for the year ended 31 March 2021.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	19,980
Other trading activities	7,420
Investment income	11
<b>Total</b>	<u>27,411</u>
 <b>EXPENDITURE ON</b>	
<b>Charitable activities</b>	
Prisoner support	2,805
<b>NET INCOME</b>	<u>24,606</u>
 <b>RECONCILIATION OF FUNDS</b>	
<b>Total funds brought forward</b>	185,278
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u><u>209,884</u></u>

6. CURRENT ASSET INVESTMENTS

	31.3.22 £	31.3.21 £
Investment bond	-	150,000
	<u>                    </u>	<u>                    </u>

7. MOVEMENT IN FUNDS

	At 1.4.21 £	Net movement in funds £	At 31.3.22 £
<b>Unrestricted funds</b>			
General fund	209,884	28,195	238,079
<b>TOTAL FUNDS</b>	<u>209,884</u>	<u>28,195</u>	<u>238,079</u>

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2022

7. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	34,175	(5,980)	28,195
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>34,175</u>	<u>(5,980)</u>	<u>28,195</u>

Comparatives for movement in funds

	At 1.4.20 £	Net movement in funds £	At 31.3.21 £
<b>Unrestricted funds</b>			
General fund	185,278	24,606	209,884
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>185,278</u>	<u>24,606</u>	<u>209,884</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	27,411	(2,805)	24,606
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>27,411</u>	<u>(2,805)</u>	<u>24,606</u>

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

	At 1.4.20 £	Net movement in funds £	At 31.3.22 £
<b>Unrestricted funds</b>			
General fund	185,278	52,801	238,079
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>185,278</u>	<u>52,801</u>	<u>238,079</u>

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2022

**7. 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 £
<b>Unrestricted funds</b>			
General fund	61,586	(8,785)	52,801
<b>TOTAL FUNDS</b>	<u>61,586</u>	<u>(8,785)</u>	<u>52,801</u>

**8. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 March 2022.

Friends of Erlestoke Prison

Detailed Statement of Financial Activities  
for the Year Ended 31 March 2022

	31.3.22	31.3.21
	£	£
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	24,450	10,980
Grants	-	9,000
	<hr/>	<hr/>
	24,450	19,980
<b>Other trading activities</b>		
Fundraising income	4,497	7,420
<b>Investment income</b>		
Deposit account interest	5,228	11
	<hr/>	<hr/>
<b>Total incoming resources</b>	34,175	27,411
<b>EXPENDITURE</b>		
<b>Raising donations and legacies</b>		
Fundraising costs	335	-
<b>Charitable activities</b>		
Transport Co-ordinator	910	591
Insurance	425	510
Sundries	256	377
Transport project expenses	50	-
Yoga project	-	338
Health training and equipment	-	243
Origami	-	436
Drama project	23	310
MUGA construction	3,420	-
Prisoner support	561	-
	<hr/>	<hr/>
	5,645	2,805
Total resources expended	<hr/>	<hr/>
	5,980	2,805
<b>Net income</b>	<hr/> <hr/>	<hr/> <hr/>
	28,195	24,606

This page does not form part of the statutory financial statements

**Friends of Ekestone Prison**

**Report of the Trustees  
for the Year Ended 31 March 2022**

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Meetings**

The trustees hold 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 get them to an initial capability; trustees then periodically attend relevant courses to acquire additional expertise.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**

1147582

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S Gooch  
P Campbell  
E McBride  
F Bishop  
C Atterton (appointed 12.11.21)  
S Weber (appointed 12.11.21)

**Independent Examiner**

Chris Vaughan  
Accountants  
195 Ermin Street  
Swindon  
Wiltshire  
SN3 4NA

Approved by order of the board of trustees on 30 May 2022 and signed on its behalf by:

*A Hughes*

~~P Campbell~~ Trustee

*Angela Hughes (outgoing chair)*