

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 March 2023
for
Friends of Erlestoke Prison

Chris Vaughan
Accountants
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SN3 4NA

Friends of Erlestoke Prison

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for the Year Ended 31 March 2023

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The trustees present their report with the financial statements of the charity for the year ended 31 March 2023. 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 Erlestone Prison is to promote and support the rehabilitation of prisoners who are or have previously been prisoners at HMP Erlestone by the provision of funds and services as the Trustees think fit and in consultation with prison Governors/Governing Body.

The Friends of Erlestone 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 £31,287. This was a combination of personal donations, two grants received and donations from Charitable Trusts. We have a steady stream of income from our generous regular supporters for which we are very grateful. We received a grant from the National Lottery of £8,700 to pay for the running of the Transport Scheme. We also received £5,000 from The Julia and Hans Rausing Trust to spend on core costs.

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 £4,080.

Our total expenditure this year was £9,686 and was directly linked to the charity aims. We have yet to re-start some of our pre-COVID activities but the Transport Scheme is now back to pre-COVID levels. We spent £2,121 on various items supporting the prisoners which the prison is unable to fund, notably £1,230 for material to cover 80 chairs for the chapel, £458 for food for Family Days and £433 for art materials.

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 £245,000 which is earmarked for the project. We spent £3420 in 2021/22 on the survey of the proposed pitch; the prison have agreed to re-imburse us for that amount and we will receive the payment next 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 £245,000 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 eight 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.

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 Erlestoke
Westbury Road
Erlestoke
Devizes
SN10 5TU

Trustees

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

Independent Examiner

Chris Vaughan
Accountants
195 Ermin Street
Swindon
Wiltshire
SN3 4NA

Approved by order of the board of trustees on 19 June 2023 and signed on its behalf by:



P Campbell - Trustee

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 2023.

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

19 June 2023

Friends of Erlestoke Prison

Statement of Financial Activities
for the Year Ended 31 March 2023

	Notes	Unrestricted fund £	Restricted fund £	31.3.23 Total funds £	31.3.22 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		20,097	8,700	28,797	24,450
Other trading activities	2	-	-	-	4,497
Investment income	3	2,490	-	2,490	5,228
Total		<u>22,587</u>	<u>8,700</u>	<u>31,287</u>	<u>34,175</u>
EXPENDITURE ON					
Raising funds		-	-	-	335
Charitable activities					
Prisoner support		7,045	2,641	9,686	5,645
Total		<u>7,045</u>	<u>2,641</u>	<u>9,686</u>	<u>5,980</u>
NET INCOME		15,542	6,059	21,601	28,195
RECONCILIATION OF FUNDS					
Total funds brought forward		238,079	-	238,079	209,884
TOTAL FUNDS CARRIED FORWARD		<u><u>253,621</u></u>	<u><u>6,059</u></u>	<u><u>259,680</u></u>	<u><u>238,079</u></u>

The notes form part of these financial statements

Friends of Erlestoke Prison

Balance Sheet

31 March 2023

	Notes	Unrestricted fund £	Restricted fund £	31.3.23 Total funds £	31.3.22 Total funds £
CURRENT ASSETS					
Cash at bank		254,223	6,059	260,282	238,079
CREDITORS					
Amounts falling due within one year	6	(602)	-	(602)	-
NET CURRENT ASSETS		<u>253,621</u>	<u>6,059</u>	<u>259,680</u>	<u>238,079</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>253,621</u>	<u>6,059</u>	<u>259,680</u>	<u>238,079</u>
NET ASSETS		<u>253,621</u>	<u>6,059</u>	<u>259,680</u>	<u>238,079</u>
FUNDS	7				
Unrestricted funds				253,621	238,079
Restricted funds				6,059	-
TOTAL FUNDS				<u>259,680</u>	<u>238,079</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 19 June 2023 and were signed on its behalf by:



S Weber - Trustee

The notes form part of these financial statements

Notes to the Financial Statements
for the Year Ended 31 March 2023

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

	31.3.23	31.3.22
	£	£
Fundraising income	-	4,497
	<u> </u>	<u> </u>

3. INVESTMENT INCOME

	31.3.23	31.3.22
	£	£
Deposit account interest	2,490	5,228
	<u> </u>	<u> </u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2023

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2023 nor for the year ended 31 March 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2023 nor for the year ended 31 March 2022.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	24,450
Other trading activities	4,497
Investment income	5,228
Total	<u>34,175</u>
EXPENDITURE ON	
Raising funds	335
Charitable activities	
Prisoner support	<u>5,645</u>
Total	<u>5,980</u>
NET INCOME	28,195
RECONCILIATION OF FUNDS	
Total funds brought forward	209,884
TOTAL FUNDS CARRIED FORWARD	<u><u>238,079</u></u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2023

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.23	31.3.22
	£	£
Other creditors	602	-
	<u>602</u>	<u>-</u>

7. MOVEMENT IN FUNDS

	At 1.4.22	Net movement in funds	At
	£	£	31.3.23
			£
Unrestricted funds			
General fund	238,079	15,542	253,621
Restricted funds			
National Lottery	-	6,059	6,059
	<u>238,079</u>	<u>21,601</u>	<u>259,680</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	22,587	(7,045)	15,542
Restricted funds			
National Lottery	8,700	(2,641)	6,059
	<u>31,287</u>	<u>(9,686)</u>	<u>21,601</u>

Comparatives for movement in funds

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

7. **MOVEMENT IN FUNDS - continued**

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

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

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

	At 1.4.21 £	Net movement in funds £	At 31.3.23 £
Unrestricted funds			
General fund	209,884	43,737	253,621
Restricted funds			
National Lottery	-	6,059	6,059
TOTAL FUNDS	<u>209,884</u>	<u>49,796</u>	<u>259,680</u>

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	56,762	(13,025)	43,737
Restricted funds			
National Lottery	8,700	(2,641)	6,059
TOTAL FUNDS	<u>65,462</u>	<u>(15,666)</u>	<u>49,796</u>

8. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2023.

Friends of Erlestoke Prison

Detailed Statement of Financial Activities
for the Year Ended 31 March 2023

	31.3.23 £	31.3.22 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	15,097	24,450
Grants	13,700	-
	<u>28,797</u>	<u>24,450</u>
Other trading activities		
Fundraising income	-	4,497
Investment income		
Deposit account interest	2,490	5,228
	<u>31,287</u>	<u>34,175</u>
EXPENDITURE		
Raising donations and legacies		
Fundraising costs	-	335
Charitable activities		
Transport Co-ordinator	5,032	910
Insurance	400	425
Website maintenance	975	-
Sundries	240	256
Transport project expenses	856	50
Drama project	-	23
MUGA construction	-	3,420
Prisoner support	2,121	561
	<u>9,624</u>	<u>5,645</u>
Support costs		
Finance		
Bank charges	62	-
	<u>9,686</u>	<u>5,980</u>
Total resources expended	<u>9,686</u>	<u>5,980</u>
Net income	<u><u>21,601</u></u>	<u><u>28,195</u></u>

This page does not form part of the statutory financial statements