

FRIENDS OF ERLESTOKE PRISON

England & Wales · Charity number 1201388

Details

Status Registered

Legal form CIO

Registered 2022-12-19

Register [View on the Charity Commission register](#)

Contact

Address H M Prison
Westbury Road
Erlestoke
Devizes
Wiltshire
SN10 5TU

Phone 01380814250

Email info@friendsoferlestokeprison.com

Website www.friendsoferlestokeprison.com

Activities

Objects: 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 THE PRISON GOVERNORS/GOVERNING BODY.

Activities: Working in partnership with the prison management team, the organisation provides initiatives which are proven to support offenders with the challenges of resettlement and rehabilitation. With these initiatives we help offenders face up to the impact of their crimes and help them develop skills and behaviours which will make them better able to find employment when they leave prison.

Classification

- **How:** Provides Other Finance, Provides Services
- **What:** Other Charitable Purposes
- **Who:** Other Defined Groups

Geography

- Wiltshire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£46,871	£27,465	-	-
2024-03-31	£291,643	£21,290	-	-

Trustees

Name	Role	Appointed
Primrose Campbell	Chair	2022-12-19
Angela Fay Hughes BSc		2022-12-19
Charles Atterton		2022-12-19
Dr EVE MCBRIDE		2022-12-19
Mark MANGHAM		2022-12-19
Nicholas Anthony Crean		2022-12-19
Susan Weber		2022-12-19

FRIENDS OF ERLESTOKE PRISON

England & Wales - Charity number 1201388

Accounts

REGISTERED COMPANY NUMBER: CE031000 (England and Wales)
REGISTERED CHARITY NUMBER: 1201388

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 March 2025
for
Friends of Erlestoke Prison CIO

Chris Vaughan
Accountants
195 Ermin Street
Swindon
Wiltshire
SN3 4NA

Friends of Erlestoke Prison CIO

Contents of the Financial Statements
for the Year Ended 31 March 2025

	Page
Report of the Trustees	1 to 2
Independent Examiner's Report	3
Statement of Financial Activities	4
Balance Sheet	5
Notes to the Financial Statements	6 to 9
Detailed Statement of Financial Activities	10

Friends of Erlestoke Prison CIO

Report of the Trustees for the Year Ended 31 March 2025

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2025. 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.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Our total income for this year was £46,870. This was a combination of personal, corporate and charity trust donations and a small fundraising event. 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 £18,450 to pay for our transport scheme. The substantial funds we hold at the moment have been put into 95 day accounts and have earned interest of over £8,500.

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 £4,232.

Our total expenditure this year was £27,465 and was directly linked to the charity aims. Art classes continue to be well attended. The Transport Scheme, which is funded by the National Lottery, is being well used. We supported the Drama Project and the annual Pinned Up talks and have started creative writing sessions for prisoners.

FINANCIAL REVIEW

Reserves policy

The trustees have agreed to maintain sufficient reserves to fund key projects for 6 months which we estimate as £15,000. Our reserves are much higher than that at the end of the year because funds raised for the Multi Use Games Area project.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

The charity is a Charitable Incorporated Organisation. The CIO was registered in December 2022 and the transfer of assets was completed in the year to March 24.

Recruitment and appointment of new trustees

The Charity currently has eight trustees, four 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.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

CE031000 (England and Wales)

Registered Charity number

1201388

Registered office

HMP Erlestoke
Westbury Road
Erlestoke
Devizes
Wiltshire
SN10 5TU

Trustees

M Mangham
A Hughes
Lady S Gooch
P Campbell
E McBride
C Atterton
S Weber
N Crean

Company Secretary

Independent Examiner

Chris Vaughan
Accountants
195 Ermin Street
Swindon
Wiltshire
SN3 4NA

Approved by order of the board of trustees on 6 May 2025 and signed on its behalf by:

P Campbell - Trustee

Independent examiner's report to the trustees of Friends of Erlestoke Prison CIO ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2025.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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 F.C.A.
The Institute of Chartered Accountants in England and Wales

Chris Vaughan
Accountants
195 Ermin Street
Swindon
Wiltshire
SN3 4NA

6 May 2025

Friends of Erlestoke Prison CIO

Statement of Financial Activities
for the Year Ended 31 March 2025

	Notes	Unrestricted fund £	Restricted fund £	31.3.25 Total funds £	31.3.24 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		35,394	-	35,394	24,366
Other trading activities	2	2,492	-	2,492	-
Investment income	3	8,985	-	8,985	7,597
Other income		-	-	-	259,680
Total		<u>46,871</u>	<u>-</u>	<u>46,871</u>	<u>291,643</u>
EXPENDITURE ON					
Charitable activities					
Prisoner support		<u>27,465</u>	<u>-</u>	<u>27,465</u>	<u>21,290</u>
NET INCOME		19,406	-	19,406	270,353
RECONCILIATION OF FUNDS					
Total funds brought forward		270,353	-	270,353	-
TOTAL FUNDS CARRIED FORWARD		<u><u>289,759</u></u>	<u><u>-</u></u>	<u><u>289,759</u></u>	<u><u>270,353</u></u>

The notes form part of these financial statements

Friends of Erlestoke Prison CIO

Balance Sheet
31 March 2025

	Notes	Unrestricted fund £	Restricted fund £	31.3.25 Total funds £	31.3.24 Total funds £
CURRENT ASSETS					
Cash at bank		291,428	-	291,428	271,350
CREDITORS					
Amounts falling due within one year	6	(1,669)	-	(1,669)	(997)
NET CURRENT ASSETS		<u>289,759</u>	<u>-</u>	<u>289,759</u>	<u>270,353</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>289,759</u>	<u>-</u>	<u>289,759</u>	<u>270,353</u>
NET ASSETS					
		<u>289,759</u>	<u>-</u>	<u>289,759</u>	<u>270,353</u>
FUNDS					
Unrestricted funds	7			<u>289,759</u>	<u>270,353</u>
TOTAL FUNDS					
				<u>289,759</u>	<u>270,353</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2025 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 6 May 2025 and were signed on its behalf by:

S Weber - Trustee

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, 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 Companies Act 2006. 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 corporation 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

	31.3.25	31.3.24
	£	£
Fundraising income	2,492	-
	<u>2,492</u>	<u>-</u>

3. INVESTMENT INCOME

	31.3.25	31.3.24
	£	£
Deposit account interest	8,985	7,597
	<u>8,985</u>	<u>7,597</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2025 nor for the year ended 31 March 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2025 nor for the year ended 31 March 2024.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	22,666	1,700	24,366
Investment income	7,597	-	7,597
Other income	253,621	6,059	259,680
Total	<u>283,884</u>	<u>7,759</u>	<u>291,643</u>
EXPENDITURE ON			
Charitable activities			
Prisoner support	13,531	7,759	21,290
NET INCOME	<u>270,353</u>	-	<u>270,353</u>
TOTAL FUNDS CARRIED FORWARD	<u><u>270,353</u></u>	<u><u>-</u></u>	<u><u>270,353</u></u>

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.25 £	31.3.24 £
Accrued expenses	<u>1,669</u>	<u>997</u>

7. MOVEMENT IN FUNDS

	At 1.4.24 £	Net movement in funds £	At 31.3.25 £
Unrestricted funds			
General fund	270,353	19,406	289,759
TOTAL FUNDS	<u><u>270,353</u></u>	<u><u>19,406</u></u>	<u><u>289,759</u></u>

7. 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	46,871	(27,465)	19,406
TOTAL FUNDS	<u>46,871</u>	<u>(27,465)</u>	<u>19,406</u>

Comparatives for movement in funds

	Net movement in funds £	At 31.3.24 £
Unrestricted funds		
General fund	270,353	270,353
TOTAL FUNDS	<u>270,353</u>	<u>270,353</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	283,884	(13,531)	270,353
Restricted funds			
National Lottery	7,759	(7,759)	-
TOTAL FUNDS	<u>291,643</u>	<u>(21,290)</u>	<u>270,353</u>

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

	At 1.4.23 £	Net movement in funds £	At 31.3.25 £
Unrestricted funds			
General fund	-	289,759	289,759
TOTAL FUNDS	<u>-</u>	<u>289,759</u>	<u>289,759</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

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 £
Unrestricted funds			
General fund	330,755	(40,996)	289,759
Restricted funds			
National Lottery	7,759	(7,759)	-
TOTAL FUNDS	<u>338,514</u>	<u>(48,755)</u>	<u>289,759</u>

8. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2025.

Friends of Erlestoke Prison CIO

Detailed Statement of Financial Activities
for the Year Ended 31 March 2025

	31.3.25 £	31.3.24 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	16,944	22,325
Grants	18,450	2,041
	<hr/>	<hr/>
	35,394	24,366
Other trading activities		
Fundraising income	2,492	-
Investment income		
Deposit account interest	8,985	7,597
Other income		
Transfer from Friends of Erlestoke Prison	-	259,680
	<hr/>	<hr/>
Total incoming resources	46,871	291,643
EXPENDITURE		
Charitable activities		
Transport co-ordinator	7,292	6,841
Insurance	445	401
Website costs	234	213
Sundries	298	390
Transport project expenses	795	1,079
Prisoner support	1,596	2,989
Donated filming equipment	3,320	-
Origami costs	2,532	2,018
Art classes	7,427	5,621
Drama project	1,700	1,700
Creative writing	1,826	-
	<hr/>	<hr/>
	27,465	21,252
Support costs		
Finance		
Bank charges	-	38
	<hr/>	<hr/>
Total resources expended	27,465	21,290
	<hr/>	<hr/>
Net income	19,406	270,353
	<hr/> <hr/>	<hr/> <hr/>

This page does not form part of the statutory financial statements

FRIENDS OF ERLESTOKE PRISON

England & Wales - Charity number 1201388

Accounts

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 March 2024
for
Friends of Erlestoke Prison CIO

Chris Vaughan
Accountants
195 Ermin Street
Swindon
Wiltshire
SN3 4NA

Contents of the Financial Statements
for the Year Ended 31 March 2024

	Page
Report of the Trustees	1 to 3
Independent Examiner's Report	4
Statement of Financial Activities	5
Balance Sheet	6
Notes to the Financial Statements	7 to 8
Detailed Statement of Financial Activities	9

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2024. 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.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Our total income for this year was £31,963. This was a combination of personal donations, two small 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 £1,700 to pay for a Drama Project. The substantial funds we hold for the MUGA project have been put into 95 day accounts and have earned interest of over £7000.

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 £3,527

Our total expenditure this year was £21,290 and was directly linked to the charity aims. We have re-started the Art classes that we ran before COVID and they are being well attended by prisoners. The Transport Scheme, which is funded by the National Lottery, is still being well used. We spent £4,689 on various items supporting the prisoners which the prison is unable to fund, notably £1,071 for camera equipment, £735 on food for Family Days and £500 for the Pinned Up series of talks.

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 £257,255 which is earmarked for the project. The schedule for completing the project is very down to the prison's timetable of new builds within the prison but we are hoping to have the MUGA completed by the end of 2025.

FINANCIAL REVIEW

Reserves policy

The trustees have agreed to maintain sufficient reserves to fund key projects for 6 months which we estimate as £13,000. Our reserves are much higher than that at the end of the year because of the £257,225 which is earmarked for the MUGA project.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

During the year the charity changed its legal status to a Charitable Incorporated Organisation. The CIO was registered in December 2022 and the transfer of assets was completed in the year to March 24.

STRUCTURE, GOVERNANCE AND MANAGEMENT

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.

Organisational structure

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.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

CE031000 (England and Wales)

Registered Charity number

1201388

Registered office

HMP Erlestoke
Westbury Road
Erlestoke
Devizes
Wiltshire
SN10 5TU

Trustees

B Southwell (resigned 26.5.23)
M Mangham
A Hughes
Lady S Gooch
P Campbell
E McBride
F Bishop (resigned 1.4.23)
C Atterton
S Weber
E L Bennett (appointed 22.9.23)
N Crean

Company Secretary

Independent Examiner

Chris Vaughan
Accountants
195 Ermin Street
Swindon
Wiltshire
SN3 4NA

Approved by order of the board of trustees on 8 May 2024 and signed on its behalf by:

Friends of Erlestoke Prison CIO

Report of the Trustees
for the Year Ended 31 March 2024

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner
Christopher Vaughan F.C.A.
Chris Vaughan
Accountants
195 Ermin Street
Swindon
Wiltshire
SN3 4NA

Approved by order of the board of trustees on 8 May 2024 and signed on its behalf by:

Pranvase Campbell

P Campbell - Trustee

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

Independent examiner's report to the trustees of Friends of Erlestoke Prison CIO ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2024.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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 F.C.A.

Chris Vaughan
Accountants
195 Ermin Street
Swindon
Wiltshire
SN3 4NA

8 May 2024

Friends of Erlestoke Prison CIO

Statement of Financial Activities
for the Year Ended 31 March 2024

	Notes	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM				
Donations and legacies		22,666	1,700	24,366
Investment income	2	7,597	-	7,597
Other income		253,621	6,059	259,680
Total		<u>283,884</u>	<u>7,759</u>	<u>291,643</u>
 EXPENDITURE ON				
Charitable activities				
Prisoner support		<u>13,531</u>	<u>7,759</u>	<u>21,290</u>
NET INCOME		<u>270,353</u>	<u>-</u>	<u>270,353</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>270,353</u></u>	<u><u>-</u></u>	<u><u>270,353</u></u>

The notes form part of these financial statements

Friends of Erlestoke Prison CIO

Balance Sheet
31 March 2024

	Notes	Unrestricted fund £	Restricted fund £	Total funds £
CURRENT ASSETS				
Cash at bank		271,350	-	271,350
CREDITORS				
Amounts falling due within one year	4	(997)	-	(997)
NET CURRENT ASSETS		<u>270,353</u>	<u>-</u>	<u>270,353</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>270,353</u>	<u>-</u>	<u>270,353</u>
NET ASSETS		<u>270,353</u>	<u>-</u>	<u>270,353</u>
FUNDS	5			
Unrestricted funds				<u>270,353</u>
TOTAL FUNDS				<u>270,353</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2024 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 8 May 2024 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 charitable company, 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 Companies Act 2006. 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 corporation 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. INVESTMENT INCOME

Deposit account interest	£ 7,597
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3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2024.

Notes to the Financial Statements - continued
for the Year Ended 31 March 2024

4. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

Other creditors	£ 997
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5. MOVEMENT IN FUNDS

	Net movement in funds £	At 31.3.24 £
Unrestricted funds		
General fund	270,353	270,353
TOTAL FUNDS	<u>270,353</u>	<u>270,353</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	283,884	(13,531)	270,353
Restricted funds			
National Lottery	7,759	(7,759)	-
TOTAL FUNDS	<u>291,643</u>	<u>(21,290)</u>	<u>270,353</u>

6. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2024.

Detailed Statement of Financial Activities
for the Year Ended 31 March 2024

£

INCOME AND ENDOWMENTS

Donations and legacies

Donations	22,325
Grants	2,041
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	24,366

Investment income

Deposit account interest	7,597
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Other income

Transfer from Friends of Erlestoke Prison	259,680
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Total incoming resources	291,643
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EXPENDITURE

Charitable activities

Transport co-ordinator	6,841
Insurance	401
Website costs	213
Sundries	390
Transport project expenses	1,079
Prisoner support	2,989
Origami costs	2,018
Art classes	5,621
Drama project	1,700
	<hr/>
	21,252

Support costs

Finance

Bank charges	38
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Total resources expended	21,290
	<hr/>

Net income	270,353
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