

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 Penned 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:

**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:

*Pranase Campbell*

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 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 £
<b>INCOME AND ENDOWMENTS FROM</b>				
Donations and legacies		22,666	1,700	24,366
Investment income	2	7,597	-	7,597
Other income		253,621	6,059	259,680
<b>Total</b>		<u>283,884</u>	<u>7,759</u>	<u>291,643</u>
<b>EXPENDITURE ON</b>				
<b>Charitable activities</b>				
Prisoner support		<u>13,531</u>	<u>7,759</u>	<u>21,290</u>
<b>NET INCOME</b>		<u>270,353</u>	<u>-</u>	<u>270,353</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<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 £
<b>CURRENT ASSETS</b>				
Cash at bank		271,350	-	271,350
<b>CREDITORS</b>				
Amounts falling due within one year	4	(997)	-	(997)
<b>NET CURRENT ASSETS</b>		<u>270,353</u>	<u>-</u>	<u>270,353</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		270,353	-	270,353
<b>NET ASSETS</b>		<u>270,353</u>	<u>-</u>	<u>270,353</u>
<b>FUNDS</b>	5			
Unrestricted funds				<u>270,353</u>
<b>TOTAL FUNDS</b>				<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



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

**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  
      

**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
	<u>997</u>

**5. MOVEMENT IN FUNDS**

	Net movement in funds £	At 31.3.24 £
<b>Unrestricted funds</b>		
General fund	270,353	270,353
	<u>270,353</u>	<u>270,353</u>
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General fund	283,884	(13,531)	270,353
<b>Restricted funds</b>			
National Lottery	7,759	(7,759)	-
	<u>291,643</u>	<u>(21,290)</u>	<u>270,353</u>
<b>TOTAL FUNDS</b>	<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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<b>Total incoming resources</b>	<b>291,643</b>
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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
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	21,252

**Support costs**

**Finance**

Bank charges	38
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Total resources expended	21,290
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<b>Net income</b>	<b>270,353</b>
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