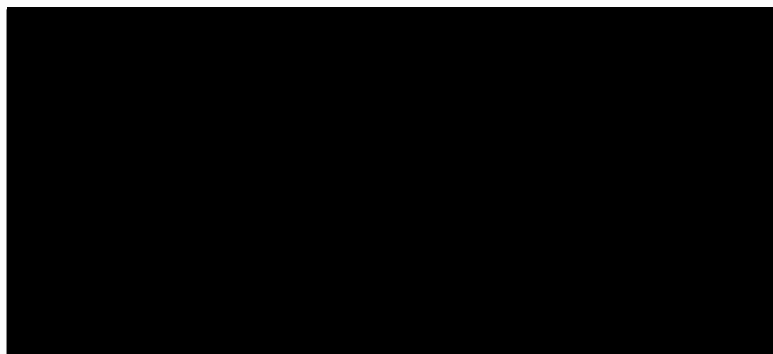


The Friends of Edinburgh Prison
Financial Statements
For the period ended 31 March 2022

The Friends of Edinburgh Prison
Scottish Charitable Incorporated Organisation
Scottish Charity Number SC040582

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**Bankers**

Bank of Scotland
206 St John's Road
Edinburgh
EH12 8SH

Principal Office

Tea Bar
HM Prison Edinburgh
33 Stenhouse Road
Edinburgh
EH11 3LN

Trustees Report for the period ended 31 March 2022.

The Trustees have pleasure in presenting their report for the period ended 31 March 2022.

Structure Governance & Management

The Friends of Edinburgh Prison ("FOEP") is constituted as a Scottish Charitable Incorporated Organisation ("SCIO").

The members elect a management committee consisting of 9 Trustees from within the membership. Several Trustee meetings are held each year in order to make policy and funding decisions and also to review financial information.

Objectives

FOEP's objective is to provide a volunteer tea bar and refreshment service during visiting hours in Saughton Prison Edinburgh and gift the tea bar surplus to prison related charities and charities aimed at the relief of poverty within our communities.

Achievements, Performance during period ended 31 March 2022

FOEP was unable to trade during the period ended 31 March 2022 due to the global pandemic. A loss of £1,470 was generated, leaving unrestricted funds of £4,201 held at the end of the year. Charitable donations made during the period are detailed in note 3 of the accounts.

Risk Management

There are no risk management issues to report.

Investment Powers

All funds are held in a Bank of Scotland Current account. No other assets are owned by FOEP.

Reserves

Reserves sufficient to sustain trading operations are maintained at all times. To the extent possible, surplus funds are gifted to charities falling within the criteria stated in the Constitution.

Statement of Trustees Responsibilities

The law applicable to Charities in Scotland requires the Trustees to prepare Financial Statements for each financial year, which give a true and fair view of the state of the charity's affairs and of the surplus or deficit for the year.

In preparing those financial statements, the Trustees are required to:-

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to assume that the charity will continue in operation.

The Trustees are responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the financial position of the Charity and to enable them to ensure that the financial statements conform with The Law Reform (Miscellaneous Provisions) (Scotland) Act 1990 and the Charities Accounts (Scotland) Regulations 2006. They are also responsible for taking such steps as are reasonably open to them to safeguard the assets of the Charity and for the prevention and detection of fraud and other irregularities.

The Trustees confirm that all the above requirements have been met.

By Order of the Trustees



29 August 2022

Independent Examiner's Report to the Trustees of The Friends of Edinburgh Prison

I report on the accounts of the charity for the year ended 31 March 2022 which are set out on pages 6 to 7.

Respective Responsibilities of Trustees and Examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) 2005 Act and the Charities Accounts (Scotland) Regulations 2006. The charity trustees consider that the audit requirement of Regulation 10(1) (d) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.

Basis of Independent Examiner's Statement

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently, I do not express an audit opinion on the accounts.

Independent Examiner's Statement

In the course of my examination, no matter has come to my attention

1. which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep accounting records in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and
 - to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations

have not been met, or

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



29 August 2022

**The Friends of Edinburgh Prison
Receipts and Payments Account
Year ended 31 March 2022**

	Unrestricted Funds £	Total 2022 £	Total 2021 £
Receipts			
Tea bar sales			
Donations			
Total receipts	<u>-</u>	<u>-</u>	<u>-</u>
Payments			
Tea bar purchases			
Packaging			
Travel			
Entertaining and gifts			
Cleaning			
Postage, stationery & printing			
Insurance			689
R&R			
Other Expenses			
	<u>-</u>	<u>-</u>	<u>689</u>
Payments for charitable activities			
Donations			5,000
	<u>-</u>	<u>-</u>	<u>5,000</u>
Governance costs:			
Independent Examiner's fees	1,764	1,764	1,764
VAT liability payments	(294)	(294)	896
	<u>1,470</u>	<u>1,470</u>	<u>2,660</u>
Total payments	<u>1,470</u>	<u>1,470</u>	<u>8,349</u>
(Deficit) Surplus for year	<u>(1,470)</u>	<u>(1,470)</u>	<u>(8,349)</u>

All funds are unrestricted

The Friends of Edinburgh Prison
Statement of Balances
Year ended 31 March 2022

	Unrestricted Funds £	Total 2022 £	Total 2021 £
Cash Funds			
Cash and bank balances at start of year	5,671	5,671	14,143
Surplus/(deficit)	(1,470)	(1,470)	(8,472)
Cash and bank balances at end of year	4,201	4,201	5,671

	Fund to which asset belongs	Market Valuation 2022 £	Market Valuation 2021 £
Investments			

	Fund to which asset belongs	Cost 2022 £	Net Book Value 2022 £	Net Book Value 2021 £
Other assets				
Fixtures & Fittings	Unrestricted			

	Unrestricted Funds £	Total 2022 £	Total 2021 £
Debtors			
	Unrestricted		

	Fund to which liability belongs	Amount due 2022 £	Amount due Total £
Liabilities			
VAT Liability	Unrestricted		1,031
Creditors		147	147
		147	1,178

The notes on page 8 form part of these financial statements
All funds are unrestricted.

Approved by the Trustees and signed on their behalf on 29 August 2022.

Notes to the Financial Statements for period ended 31 March 2022

1 Accounting Policies

Basis of Accounting

The accounts have been prepared using historic cost accounting principles on a receipts and payments basis and are in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006.

The "Charities Statement of Recommended Practice" has been applied.

Income and Expenditure

Income and expenditure includes VAT in these accounts.

Accumulated Fund

There are no restrictions on any of the funds held.

Donations, legacies and similar incoming resources

Donations of £0 were received during the period covered in these accounts from the charity's charity can.

Travel and Other Costs

These costs include travel costs of the volunteers serving at the tea bar and minor routine expenses incurred in the ongoing management of the charity, including cleaning materials, postage, photocopying and stationery.

Fixed Assets

Fixed Asset purchases are fully expensed in the year of purchase.

2 Payments to Trustees

Trustees receive no remuneration. From time to time, Trustees incur out of pocket expenses on behalf of FOEP. There was no amounts paid to Trustees in the period ended 31 March 2022.

3 Donations and Grants

During the period ended 31 March 2022, no donations were made.

4. Governance Costs

Accountancy Costs of £1,764 payable to Facts & Figures (Scotland) Ltd were incurred during the period ended 31 March 2022 for annual accounting preparation and quarterly VAT compliance.