

Report of the Trustees and  
Unaudited Financial Statements for the Year Ended 31 March 2021  
for  
Friends of Erlestoke Prison

Chris Vaughan  
Accountants  
195 Ermin Street  
Swindon  
Wiltshire  
SN3 4NA

Friends of Erlestoke Prison

Contents of the Financial Statements  
for the Year Ended 31 March 2021

	Page
Report of the Trustees	1 to 4
Independent Examiner's Report	5
Statement of Financial Activities	6
Balance Sheet	7
Notes to the Financial Statements	8 to 11
Detailed Statement of Financial Activities	12

Friends of Erlestoke Prison

Report of the Trustees  
for the Year Ended 31 March 2021

The trustees present their report with the financial statements of the charity for the year ended 31 March 2021. 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**

HMP Erlestoke is a Category C adult male predominantly rehabilitation and programmes prison and is the only prison in Wiltshire. It is now designated and moving towards being 50% rehabilitation and 50% resettlement. Located in the rural village of Erlestoke, the nearest railway station is Westbury, 8 miles away. Many prisoners are Indeterminate Sentenced Prisoners (ISP), serving life sentences and Indeterminate sentences for Public Protection (IPP).

There are eight residential units with predominantly single cells with in-cell sanitation. There are three standard units, one of which is used for induction, four are enhanced units, one is dedicated to programmes which address substance abuse issues and past behaviours. The prison is intervention-focused and whilst it will accept all Category C prisoners, they will primarily be serving sentences of 4 years or more. The total operational capacity of the Prison is 524, although at times during lockdown this number was significantly reduced to less than 450 prisoners.

For further information about HMP Erlestoke, please visit: <http://www.justice.gov.uk/contacts/prison-finder/erlestoke>

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 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.

Friends of Erlestoke Prison

Report of the Trustees  
for the Year Ended 31 March 2021

**FINANCIAL REVIEW**

**Financial position**

Our fundraising is a combination of personal donations, the proceeds of fundraising events and organisation/trust fund donations and grants, often for specific projects. A bedrock is the continuing steady stream of donations from our generous regular supporters. Our specific fundraising this year has been muted considering the pandemic, but our outgoings have been curtailed too. On 31 Mar 21 the charity had funds of £59,884 in current and deposit accounts, and a further investment of three £50,000 bonds.

The impetus remains our medium-term project to build a Multi-Use Games Area (MUGA) under the leadership of Sarah Gooch. The trustees have been able to earmark over £200,000 for the MUGA at the end of Mar 2021, which is a tremendous achievement.

Our expenditure is directly linked to the charity aims. Our spending has been severely curtailed by the reduced activity possible due to COVID. Origami has, with great energy from Helen Holtam remained a major contributor to the charity with its range of original and quality cards and artwork.

Our budget for FY 2021 was set at £29,836 anticipating adding Drama and restarting Art to our regular provision of support to the offenders. Covid-19 regime prevented us operating most of our activities. We will develop an in-year budget for 2021 when a change of activity level allows us to make sensible forecasts.

Our draft reserve policy is to ensure that we have sufficient funds to cope with a 25% drop in income without impacting key projects for 6 months and our reserve level is now more than in line with this policy. Our access to external grants has been impacted by the growth in our reserves – because a growing proportion is earmarked for the MUGA - although not a formal restricted fund. The imminent commencement of work on the MUGA will help restore a more balanced funding profile.

We currently have a current account and an instant access savings account which is earning a basic level of interest. Our investment policy was reviewed last year, and we have added a one year £50,000 bond purchased in Oct 20 due to mature in Oct 21.

Our FY 19/20 accounts independently inspected by Chris Vaughan, Accountants, 195 Ermin Street, Swindon, Wiltshire, SN3 4NA, are available on request.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is governed by a Trust Deed, updated in June 2019.

Friends of Erlestoke Prison

Report of the Trustees  
for the Year Ended 31 March 2021

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

The Charity currently has nine trustees, a Royal Patron, five patrons, and a group of enthusiastic local volunteers, supported by the Governor and the prison management team. There are no paid permanent staff. Pre-COVID-19, the Charity contracted independent service providers to deliver yoga, art, drama and origami workshops in the prison and co-ordinate the Transport Scheme. These contracts were suspended from March 2020 due to the pandemic restrictions.

The trustees are all volunteers; two have been with the Charity since start up and were previously members of the Independent Monitoring Board, both at HMP Erlestoke and one other establishment. New trustee recruitment is often achieved through existing trustees' personal networks of interested individuals. All trustees are risk assessed and vetted by the prison security department. Trustees' backgrounds are diverse and include experience in the NHS, the Army, Police, Technical Sales, Education, Human Resources, Marketing, Restorative Justice, Criminology, Magistracy, Commissioning, Event Management and Law. Trustees attend relevant conferences, seminars and webinars and ensure that their knowledge is current and relevant to the work that they perform for the Charity. The trustees held 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. These meetings have continued throughout this financial year, but without exception, have been held virtually over Zoom.

Pre-COVID-19, the Governor or Deputy Governor plus a member of the Independent Monitoring Board (IMB) attended these meetings to provide up to date information about the prison. Also, prison staff sometimes joined the meetings to provide additional expertise on prison issues. Prisoners were also invited on occasions to discuss how they have benefited from the work of the Friends. During this financial year, the Governor provided regular updates to the Chair by phone which she then shared in the Zoom meeting.

The routine governance activities have continued with insurance renewal and monitoring of Charity Commission information. Our data protection registration has been maintained. Personal information is restricted and controlled according to the European General Data Protection Rules which are still applicable after Brexit took place. The Governance Trustee (Simon Petchey) also ensures that formal trustee board votes are undertaken for all major decisions.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**  
1147582

**Principal address**  
HMP Erlestoke  
Westbury Road  
Erlestoke  
Devizes  
SN10 5TU

Friends of Erlestoke Prison

Report of the Trustees  
for the Year Ended 31 March 2021

**Trustees**

Angela Hughes  
Mark Mangham  
Simon Petchey  
Carolyn Deverall  
Sarah Gooch  
Belinda Southwell  
Primrose Campbell  
Eve McBride  
Francesca Bishop

**Independent Examiner**

Chris Vaughan  
Accountants  
195 Ermin Street  
Swindon  
Wiltshire  
SN3 4NA

Approved by order of the board of trustees on 28 May 2021 and signed on its behalf by:



3FA3555AD908456...  
A Hughes - Chairperson

DocuSigned by:



M Mangham - 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 2021.

**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').

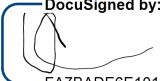
I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**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.

DocuSigned by:  
  
FA7BADE6E101492...

Christopher Vaughan  
Institute of Chartered Accountants in England and Wales  
Chris Vaughan  
Accountants  
195 Ermin Street  
Swindon  
Wiltshire  
SN3 4NA

28 May 2021

Friends of Erlestoke PrisonStatement of Financial Activities  
for the Year Ended 31 March 2021

	Notes	31.3.21 Unrestricted fund £	31.3.20 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies		19,980	44,855
Other trading activities	2	7,420	38,716
Investment income	3	<u>11</u>	<u>62</u>
<b>Total</b>		27,411	83,633
<b>EXPENDITURE ON</b>			
Raising funds		-	385
<b>Charitable activities</b>			
Prisoner support		2,805	23,431
<b>Total</b>		<u>2,805</u>	<u>23,816</u>
<b>NET INCOME</b>		24,606	59,817
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>		185,278	125,461
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>209,884</u></u>	<u><u>185,278</u></u>

The notes form part of these financial statements



Friends of Erlestoke PrisonBalance Sheet  
31 March 2021

	Notes	31.3.21 Unrestricted fund £	31.3.20 Total funds £
<b>CURRENT ASSETS</b>			
Investments	6	150,000	100,000
Cash at bank		<u>59,884</u>	<u>85,278</u>
		209,884	185,278
		<hr/>	<hr/>
<b>NET CURRENT ASSETS</b>		<u>209,884</u>	<u>185,278</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		209,884	185,278
		<hr/>	<hr/>
<b>NET ASSETS</b>		<u>209,884</u>	<u>185,278</u>
<b>FUNDS</b>	7		
Unrestricted funds		<u>209,884</u>	<u>185,278</u>
<b>TOTAL FUNDS</b>		<u>209,884</u>	<u>185,278</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 28 May 2021 and were signed on its behalf by:

M Mangham - Trustee

The notes form part of these financial statements

Friends of Erlestoke PrisonNotes to the Financial Statements  
for the Year Ended 31 March 2021**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**

	31.3.21	31.3.20
	£	£
Fundraising income	<u>7,420</u>	<u>38,716</u>

**3. INVESTMENT INCOME**

	31.3.21	31.3.20
	£	£
Deposit account interest	<u>11</u>	<u>62</u>

Friends of Erlestoke PrisonNotes to the Financial Statements - continued  
for the Year Ended 31 March 2021**4. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2021 nor for the year ended 31 March 2020.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 March 2021 nor for the year ended 31 March 2020.

**5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £	
<b>INCOME AND ENDOWMENTS FROM</b>		
Donations and legacies	44,855	
Other trading activities	38,716	
Investment income	<u>62</u>	
<b>Total</b>	83,633	
<b>EXPENDITURE ON</b>		
Raising funds	385	
<b>Charitable activities</b>		
Prisoner support	23,431	
<b>Total</b>	<u>23,816</u>	
<b>NET INCOME</b>	59,817	
<b>RECONCILIATION OF FUNDS</b>		
<b>Total funds brought forward</b>	125,461	
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u><u>185,278</u></u>	
<b>6. CURRENT ASSET INVESTMENTS</b>		
	31.3.21	31.3.20
	£	£
Investment bond	<u>150,000</u>	<u>100,000</u>

Friends of Erlestoke PrisonNotes to the Financial Statements - continued  
for the Year Ended 31 March 2021**7. 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>

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>

**Comparatives for movement in funds**

	At 1.4.19 £	Net movement in funds £	At 31.3.20 £
<b>Unrestricted funds</b>			
General fund	125,461	59,817	185,278
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>125,461</u>	<u>59,817</u>	<u>185,278</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	83,633	(23,816)	59,817
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>83,633</u>	<u>(23,816)</u>	<u>59,817</u>

Friends of Erlestoke PrisonNotes to the Financial Statements - continued  
for the Year Ended 31 March 2021**7. MOVEMENT IN FUNDS - continued**

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

	At 1.4.19 £	Net movement in funds £	At 31.3.21 £
<b>Unrestricted funds</b>			
General fund	125,461	84,423	209,884
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>125,461</u>	<u>84,423</u>	<u>209,884</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 £
<b>Unrestricted funds</b>			
General fund	111,044	(26,621)	84,423
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>111,044</u>	<u>(26,621)</u>	<u>84,423</u>

**8. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 March 2021.

Friends of Erlestoke PrisonDetailed Statement of Financial Activities  
for the Year Ended 31 March 2021

	31.3.21 £	31.3.20 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	10,980	29,855
Grants	<u>9,000</u>	<u>15,000</u>
	19,980	44,855
<b>Other trading activities</b>		
Fundraising income	7,420	38,716
<b>Investment income</b>		
Deposit account interest	<u>11</u>	<u>62</u>
<b>Total incoming resources</b>	27,411	83,633
<b>EXPENDITURE</b>		
<b>Other trading activities</b>		
Fundraising costs	-	385
<b>Charitable activities</b>		
Transport Co-ordinator	591	6,201
Insurance	510	490
Sundries	377	716
Transport project expenses	-	216
Yoga project	338	3,130
Health training and equipment	243	-
Art project	-	6,738
Origami	436	2,595
Drama project	<u>310</u>	<u>3,345</u>
	<u>2,805</u>	<u>23,431</u>
Total resources expended	<u>2,805</u>	<u>23,816</u>
<b>Net income</b>	<u><u>24,606</u></u>	<u><u>59,817</u></u>