

**NORTHERN IRELAND PRISON SERVICE  
CENTRAL BENEVOLENT COMMITTEE AND  
ASSOCIATED LOCAL COMMITTEES**

**FINANCIAL STATEMENTS  
YEAR ENDED 31 MARCH 2022**

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**Johnston Graham Limited**

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*Chartered Accountants  
216/218 Hollywood Road  
Belfast  
BT4 1PD*

**Northern Ireland Prison Service Central Benevolent Committee  
And Associated Committees**

**Independent Accountants' Report to the Central Committee**

We have compiled the financial statements set out on pages 2 to 6 for the 12 months ended 31 March 2022.

**Respective Responsibilities of Committee Members and Accountants**

As committee members of the company you are responsible for ensuring that proper accounting records are maintained and for preparing financial statements which give a true and fair view. It is our responsibility to compile the financial statements from the accounting records, information and explanations supplied to us.

**Scope of Work**

We have compiled the financial statements in accordance with the ICAI Miscellaneous Technical Statement "Compiling and Reporting on Financial Statements not subject to Audit"- M14 - from the accounting records, information and explanations supplied to us by the Fund.

We have not audited or otherwise attempted to verify the accuracy or completeness of such records, information and explanations and, accordingly, express no opinion on the financial statements.

JOHNSTON GRAHAM LIMITED  
Chartered Accountants

216/218 Hollywood Road  
Belfast  
BT4 1PD

Date

**Northern Ireland Prison Service Central Benevolent Committee  
And Associated Committees**

**Income And Expenditure Account  
Year ended 31 March 2022**

|                                              | Notes    | YE 2022<br>£ | YE 2021<br>£ |
|----------------------------------------------|----------|--------------|--------------|
| <b>Income</b>                                | <b>1</b> |              |              |
| Officers' subscriptions                      |          | 97,107       | 89,693       |
| Retired Donations                            |          | 51,581       | 49,908       |
| Covenant Rebate                              |          | 41,122       | 40,126       |
| Fundraising                                  |          | 26,772       | 25,766       |
| Furlough Grants                              |          | -            | 16,760       |
| Social Events and Excursions                 |          | 18,704       | -            |
| Prison Service Headquarters                  |          | -            | 3,267        |
| Donations                                    |          | 13,530       | 17,520       |
| Interest                                     |          | 120          | 397          |
|                                              |          | <hr/>        | <hr/>        |
|                                              |          | 248,936      | 243,437      |
|                                              |          | <hr/>        | <hr/>        |
| <b>Expenditure</b>                           |          |              |              |
| Social events and excursions                 |          | 55,532       | 20,085       |
| Grants                                       |          | 30,169       | 24,116       |
| Memorial                                     |          | 15,730       | 3,607        |
| Prizes                                       |          | 34,803       | 33,807       |
| Shop Account                                 |          | 5,524        | (388)        |
| Holiday Accommodation                        | 2        | 36,414       | 39,662       |
| Fruit and flowers                            |          | 6,931        | 81           |
| Wages and salaries                           |          | 114,938      | 110,873      |
| Contribution to wages and salaries           |          | (96,000)     | (96,000)     |
| Publicity                                    |          | 7,100        | 4,800        |
| Administration                               |          | 31,825       | 26,541       |
| Charitable Donations                         |          | -            | 1,250        |
| Depreciation                                 | 3        | 33,894       | 32,570       |
|                                              |          | <hr/>        | <hr/>        |
|                                              |          | 276,861      | 201,004      |
|                                              |          | <hr/>        | <hr/>        |
| <b>Surplus/(Deficit) for Year</b>            |          | (27,925)     | 42,432       |
| <b>Balance brought forward</b>               |          | 1,373,046    | 1,330,614    |
|                                              |          | <hr/>        | <hr/>        |
| <b>Balance carried forward 31 March 2022</b> |          | 1,345,121    | 1,373,046    |
|                                              |          | <hr/>        | <hr/>        |

The notes on pages 4 to 6 form part of these accounts

Northern Ireland Prison Service Central Benevolent Committee  
And Associated Committees

Balance Sheet  
As at 31 March 2022

|                               | Notes | YE 2022<br>£ | YE 2021<br>£ |
|-------------------------------|-------|--------------|--------------|
| FIXED ASSETS                  | 3     | 1,079,662    | 1,113,556    |
| CURRENT ASSETS                |       |              |              |
| Debtors                       | 4     | 43,207       | 43,407       |
| Cash at bank and in hand      |       | 227,920      | 219,455      |
| CREDITORS DUE WITHIN ONE YEAR | 5     | (5,667)      | (3,372)      |
| NET CURRENT ASSETS            |       | 265,460      | 259,490      |
| TOTAL NET ASSETS              |       | 1,345,121    | 1,373,046    |
| Represented By                |       |              |              |
| General Reserve Fund          |       | 1,345,121    | 1,373,046    |

The notes on pages 4 to 6 form part of these accounts

Approved By:

  
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Chairperson

Committee Member

Date

**Northern Ireland Prison Service Central Benevolent Committee  
And Associated Committees**

**Notes to the Accounts  
Year ended 31 March 2022**

**1 Accounting Policies**

**1.1 Basis of Accounting**

The financial statements are prepared under the historic cost convention

**1.2 Turnover**

Turnover consists of income from Officers' subscriptions, donations, rebates, interest and lotteries

**1.3 Tangible fixed assets**

All fixed assets are recorded at cost, being purchase cost together with incidental cost of acquisition.

**1.4 Depreciation**

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value on a straight line basis over the useful economic life of that asset as follows:

|                       |     |
|-----------------------|-----|
| Residential Property  | 2%  |
| Caravans              | 10% |
| Fixtures and fittings | 10% |

**2 Holiday Accommodation**

|                                       | YE 2022<br>£ | YE 2021<br>£ |
|---------------------------------------|--------------|--------------|
| Rents and donations                   | 122,554      | 38,896       |
| Expenses                              |              |              |
| Rates, insurance and council tax      | 15,580       | 11,750       |
| Heat, light and gas                   | 23,993       | 14,027       |
| Telephones and internet               | 5,846        | 5,791        |
| Housekeeping                          | 5,076        | 3,086        |
| Repairs                               | 108,472      | 43,905       |
| New property                          | -            | -            |
|                                       | <hr/>        | <hr/>        |
|                                       | 158,967      | 78,558       |
|                                       | <hr/>        | <hr/>        |
| Holiday Accommodation net expenditure | (36,414)     | (39,662)     |
|                                       | <hr/>        | <hr/>        |

Northern Ireland Prison Service Central Benevolent Committee  
And Associated Committees

Notes to the Accounts  
Year ended 31 March 2022

3 FIXED ASSETS

|                       | Houses<br>£ | Apartments<br>£ | Caravans<br>£ | Furniture<br>£ | Total<br>£ |
|-----------------------|-------------|-----------------|---------------|----------------|------------|
| <b>COST</b>           |             |                 |               |                |            |
| At 1 April 2021       | 712,860     | 791,865         | 38,000        | 223,936        | 1,766,661  |
| Additions             | -           | -               | -             | -              | -          |
| Disposals             | -           | -               | -             | -              | -          |
| At 31 March 2022      | 712,860     | 791,865         | 38,000        | 223,936        | 1,766,661  |
| <b>DEPRECIATION</b>   |             |                 |               |                |            |
| At 1 April 2021       | 235,079     | 167,490         | 26,600        | 223,936        | 653,105    |
| Charge in year        | 14,257      | 15,837          | 3,800         | -              | 33,894     |
| Disposals             | -           | -               | -             | -              | -          |
| At 31 March 2022      | 249,336     | 183,327         | 30,400        | 223,936        | 686,999    |
| <b>NET BOOK VALUE</b> |             |                 |               |                |            |
| At 31 March 2022      | 463,524     | 608,538         | 7,600         | -              | 1,079,662  |
| At 31 March 2021      | 477,781     | 624,375         | 11,400        | -              | 1,113,556  |

This includes all fixed assets which are held within the Central Properties Fund

4 DEBTORS

|                             | YE 2022<br>£ | YE 2021<br>£ |
|-----------------------------|--------------|--------------|
| Amounts receivable from NIO | 3,267        | 3,267        |
| Advanced to LMSRC           | 39,940       | 40,140       |
|                             | 43,207       | 43,407       |

5 CREDITORS due within 1 year

|                 | YE 2022<br>£ | YE 2021<br>£ |
|-----------------|--------------|--------------|
| PAYE            | 2,295        | -            |
| Other creditors | 3,372        | 3,372        |
|                 | 5,667        | 3,372        |

**Northern Ireland Prison Service  
Central Benevolent Fund**

**Receipts and Payments Account  
Year ended 31 March 2022**

|                                     | YE 2022<br>£ | YE 2021<br>£ |
|-------------------------------------|--------------|--------------|
| <b>Receipts</b>                     |              |              |
| Officers' subscriptions             | 62,636       | 58,527       |
| Retired Donations                   | 51,581       | 49,908       |
| Subscriptions for AXA PPP           | 34,089       | 34,198       |
| Covenant Rebate                     | 41,122       | 40,126       |
| Rents                               | 120,559      | 37,976       |
| Interest                            | 81           | 300          |
| Donations                           | 38,530       | 52,520       |
| Social events and Excursions        | 18,704       | -            |
| Shop account                        | 2,253        | 872          |
| Prison Service Headquarters         | -            | -            |
| Sale of Property                    | -            | -            |
| Furlough Grants                     | -            | 16,760       |
| LMSRC Loan                          | 200          | 16,700       |
|                                     | <hr/>        | <hr/>        |
|                                     | 369,754      | 307,887      |
|                                     | <hr/>        | <hr/>        |
| <b>Payments</b>                     |              |              |
| Wages and salaries                  | 112,643      | 110,873      |
| Contribution to wages and salaries  | (96,000)     | (96,000)     |
| Payments to AXA PPP                 | 33,497       | 33,742       |
| Grant Aid                           | 26,419       | 19,290       |
| Social events and Excursions        | 47,472       | 5,820        |
| Shop Account                        | 3,853        | 278          |
| Memorial and flowers                | 14,556       | 3,688        |
| Diaries and calanders               | 7,100        | 4,800        |
| Promotions                          | 3,150        | 3,180        |
| Stationery & office equipment       | 12,524       | 9,832        |
| Legal and professional fees         | -            | -            |
| Accountancy                         | 2,580        | 2,420        |
| Sundry Expenses                     | 13,370       | 12,597       |
| Petty Cash                          | 400          | 400          |
| Bank charges                        | 2,696        | 1,223        |
| House expenditure                   |              |              |
| Insurance                           | 8,470        | 6,856        |
| Repairs and upkeep                  | 104,573      | 184,500      |
| Cleaning                            | 5,076        | 3,086        |
| Rates                               | 7,109        | 4,894        |
| TV Licence                          | 1,339        | 1,286        |
| Heat , light & power                | 23,993       | 14,027       |
| Telephone                           | 5,846        | 5,791        |
| New Property                        | -            | -            |
| Purchase of Property                | -            | -            |
| Loan to LMRC                        | -            | -            |
|                                     | <hr/>        | <hr/>        |
|                                     | 340,665      | 332,581      |
|                                     | <hr/>        | <hr/>        |
| <b>Excess (Payments) / Receipts</b> | 29,089       | (24,694)     |
| <b>At 1 April 2021</b>              | 93,806       | 118,500      |
|                                     | <hr/>        | <hr/>        |
| <b>At 31 March 2022</b>             | 122,895      | 93,806       |
|                                     | <hr/>        | <hr/>        |

Northern Ireland Prison Service  
Central Benevolent Fund

Receipts and Payments Account  
Year ended 31 March 2022

|                              | YE 2022<br>£ | YE 2021<br>£ |
|------------------------------|--------------|--------------|
| <b>Bank Account Summary</b>  |              |              |
| No 1 Current Account         | -            | 28,351       |
| New Current Account          | 116,238      | 64,286       |
| Euro Account                 | 989          | 730          |
| Card Account                 | 5,619        | 1,099        |
| BUPA Account                 | 0            | (708)        |
| Current account for deposits | 49           | 49           |
|                              | <hr/>        | <hr/>        |
|                              | 122,895      | 93,806       |
|                              | <hr/>        | <hr/>        |

**Northern Ireland Prison Service  
Maghaberry**

**Receipts and Payments Account  
Year ended 31 March 2022**

|                                     | YE 2022<br>£ | YE 2021<br>£ |
|-------------------------------------|--------------|--------------|
| <b>Receipts</b>                     |              |              |
| Subscriptions                       | 34,471       | 31,166       |
| Interest                            | 27           | 83           |
|                                     | <hr/>        | <hr/>        |
|                                     | 34,498       | 31,249       |
|                                     | <hr/>        | <hr/>        |
| <b>Payments</b>                     |              |              |
| Prizes                              | 16,960       | 18,027       |
| Christmas dinner and entertainment  | 6,708        | 6,936        |
| Retirement Gifts                    | 1,361        | 206          |
| Grant aid                           | 1,250        | 2,790        |
| Memorial                            | 1,240        | -            |
| Sundry expenses                     | -            | -            |
| Donation to Central                 | -            | 35,000       |
| Office equipment and stationery     | 123          | 387          |
| Bank charges                        | 45           | 31           |
|                                     | <hr/>        | <hr/>        |
|                                     | 33,269       | 63,378       |
|                                     | <hr/>        | <hr/>        |
| <b>Excess (Payments) / Receipts</b> | 1,229        | (32,129)     |
| <b>At 1 April 2021</b>              | 54,386       | 86,515       |
|                                     | <hr/>        | <hr/>        |
| <b>At 31 March 2022</b>             | 55,615       | 54,386       |
|                                     | <hr/>        | <hr/>        |

| <b>Bank Account Summary</b> | YE 2022<br>£ | YE 2021<br>£ |
|-----------------------------|--------------|--------------|
| Current Account             | 43,201       | 41,977       |
| Deposit Account             | 12,415       | 12,408       |
|                             | <hr/>        | <hr/>        |
|                             | 55,615       | 54,386       |
|                             | <hr/>        | <hr/>        |

**Northern Ireland Prison Service  
Magilligan**

**Receipts and Payments Account  
Year ended 31 March 2022**

|                                     | <b>YE 2022</b>  | <b>YE 2021</b> |
|-------------------------------------|-----------------|----------------|
|                                     | <b>£</b>        | <b>£</b>       |
| <b>Receipts</b>                     |                 |                |
| Fundraising                         | 14,910          | 14,188         |
| Caravan Income                      | 1,995           | 920            |
|                                     | <hr/>           | <hr/>          |
|                                     | 16,905          | 15,108         |
|                                     | <hr/>           | <hr/>          |
| <b>Payments</b>                     |                 |                |
| Prizes                              | 7,373           | 6,720          |
| Holidays and entertainment          | 756             | 46             |
| Christmas dinner and entertainment  |                 | 5,300          |
| House / Caravan expenditure         | 2,560           | 3,058          |
| Grant aid                           | 1,700           | 1,600          |
| Retirement Gifts                    | 1,688           | -              |
| Memorial                            | 1,284           | -              |
| Donation to Central                 | 20,000          |                |
| Sundry expenses                     | 292             | 297            |
| Office equipment and stationery     | 3               | -              |
|                                     | <hr/>           | <hr/>          |
|                                     | 35,656          | 17,022         |
|                                     | <hr/>           | <hr/>          |
| <b>Excess Receipts / (Payments)</b> | <b>(18,751)</b> | <b>(1,914)</b> |
| <b>At 1 April 2021</b>              | <b>54,780</b>   | <b>56,694</b>  |
|                                     | <hr/>           | <hr/>          |
| <b>At 31 March 2022</b>             | <b>36,029</b>   | <b>54,780</b>  |
|                                     | <hr/>           | <hr/>          |

**Bank Account Summary**

|                 | <b>YE 2022</b> | <b>YE 2021</b> |
|-----------------|----------------|----------------|
|                 | <b>£</b>       | <b>£</b>       |
| Current Account | 36,029         | 54,776         |
| Deposit Account | -              | 4              |
|                 | <hr/>          | <hr/>          |
|                 | 36,029         | 54,780         |
|                 | <hr/>          | <hr/>          |

**Northern Ireland Prison Service  
Hydebank Wood**

**Receipts and Payments Account  
Year ended 31 March 2022**

|                                     | YE 2022<br>£ | YE 2021<br>£ |
|-------------------------------------|--------------|--------------|
| <b>Receipts</b>                     |              |              |
| Bank Interest                       | 12           | 14           |
| Fundraising                         | 11,862       | 11,578       |
|                                     | <hr/>        | <hr/>        |
|                                     | 11,874       | 11,592       |
|                                     | <hr/>        | <hr/>        |
| <b>Payments</b>                     |              |              |
| Prizes                              | 7,320        | 5,880        |
| Entertainment                       | 596          | 1,983        |
| Gifts to widows and children        | 800          | 436          |
| Retirement gifts                    | 876          | -            |
| Bank Charges                        | 69           | 72           |
| Stationery and office equipment     | 249          | -            |
| Donation to Central                 | 5,000        | -            |
| Sundry expenses                     | 68           | 859          |
|                                     | <hr/>        | <hr/>        |
|                                     | 14,978       | 9,230        |
|                                     | <hr/>        | <hr/>        |
| <b>Excess Receipts / (Payments)</b> | (3,104)      | 2,362        |
| <b>At 1 April 2021</b>              | 16,426       | 14,065       |
|                                     | <hr/>        | <hr/>        |
| <b>At 31 March 2022</b>             | 13,323       | 16,426       |
|                                     | <hr/>        | <hr/>        |

| <b>Bank Account Summary</b> | YE 2022<br>£ | YE 2021<br>£ |
|-----------------------------|--------------|--------------|
| Current Account             | 13,323       | 16,427       |
|                             | <hr/>        | <hr/>        |
|                             | 13,323       | 16,427       |
|                             | <hr/>        | <hr/>        |