

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

**FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2022**

Johnston Graham Limited

*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 Holywood 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 £	YE 2021 £
Income	1		
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/>
Expenditure			
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/>
Surplus/(Deficit) for Year		(27,925)	42,432
Balance brought forward		1,373,046	1,330,614
		<hr/>	<hr/>
Balance carried forward 31 March 2022		1,345,121	1,373,046
		<hr/> <hr/>	<hr/> <hr/>

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


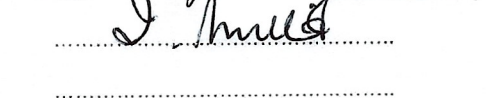
Northern Ireland Prison Service Central Benevolent Committee
And Associated Committees

Balance Sheet
As at 31 March 2022

	Notes	YE 2022 £	YE 2021 £
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		<u>265,460</u>	<u>259,490</u>
TOTAL NET ASSETS		<u><u>1,345,121</u></u>	<u><u>1,373,046</u></u>
Represented By			
General Reserve Fund		<u><u>1,345,121</u></u>	<u><u>1,373,046</u></u>

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

Approved By:


.....

.....

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 £	YE 2021 £
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/>	<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 £	Apartments £	Caravans £	Furniture £	Total £
COST					
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
DEPRECIATION					
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
NET BOOK VALUE					
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

	YE 2022 £	YE 2021 £
4 DEBTORS		
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 £	YE 2021 £
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 £	YE 2021 £
Receipts		
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
	<u>369,754</u>	<u>307,887</u>
Payments		
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	-	-
	<u>340,665</u>	<u>332,581</u>
Excess (Payments) / Receipts	29,089	(24,694)
At 1 April 2021	93,806	118,500
At 31 March 2022	122,895	93,806

Northern Ireland Prison Service
Central Benevolent Fund

Receipts and Payments Account
Year ended 31 March 2022

	YE 2022	YE 2021
	£	£
Bank Account Summary		
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/>	<hr/> <hr/>

**Northern Ireland Prison Service
Maghaberry**

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

	YE 2022 £	YE 2021 £
Receipts		
Subscriptions	34,471	31,166
Interest	27	83
	<hr/>	<hr/>
	34,498	31,249
	<hr/>	<hr/>
Payments		
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/>
Excess (Payments) / Receipts At 1 April 2021	1,229 54,386	(32,129) 86,515
	<hr/>	<hr/>
At 31 March 2022	55,615	54,386
	<hr/> <hr/>	<hr/> <hr/>

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

**Northern Ireland Prison Service
Magilligan**

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

	YE 2022 £	YE 2021 £
Receipts		
Fundraising	14,910	14,188
Caravan Income	1,995	920
	<hr/>	<hr/>
	16,905	15,108
	<hr/>	<hr/>
Payments		
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/>
Excess Receipts / (Payments)	(18,751)	(1,914)
At 1 April 2021	54,780	56,694
	<hr/>	<hr/>
At 31 March 2022	36,029	54,780
	<hr/> <hr/>	<hr/> <hr/>

Bank Account Summary

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

Northern Ireland Prison Service
Hydebank Wood

Receipts and Payments Account
Year ended 31 March 2022

	YE 2022 £	YE 2021 £
Receipts		
Bank Interest	12	14
Fundraising	11,862	11,578
	<hr/>	<hr/>
	11,874	11,592
	<hr/>	<hr/>
Payments		
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/>
Excess Receipts / (Payments)	(3,104)	2,362
At 1 April 2021	16,426	14,065
	<hr/>	<hr/>
At 31 March 2022	13,323	16,426
	<hr/> <hr/>	<hr/> <hr/>

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