
Prison Fellowship Scotland

Annual Report
&
Financial Statements

For the period ended
31 July 2018

Prison Fellowship Scotland
is a Scottish Charity,
Scottish Charity Number SC002222

"A bruised reed He will not break"
Isaiah 42: 3

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Trustees and Office Bearers

Mr K MacKenzie: Chairman	
Mr A Murray: Vice Chairman	
Mr D Smith: Treasurer	Appointed: 30 October 2017
Mr D McEwan	Resigned: 30 October 2017
Rev G Bell	
Mr T Mullen	
Mrs L Purvis	
Mr A Creighton	
Mr W Paul	Appointed: 29 January 2018
Mr R MacKay	Appointed: 29 January 2018
Mr M Sutherland	Appointed: 24 February 2018
Mr M Robinson	Appointed: 24 February 2018

Director

Mrs Terry Paterson

Bankers

Clydesdale Bank plc
St Vincent Street
GLASGOW
G4 0RN

Principal Office

Connect House
42 Hollowglen Road
Glasgow
G32 0DP

The Trustees have pleasure in presenting their report for the period ended 31 July 2018.

STRUCTURE GOVERNANCE & MANAGEMENT

Prison Fellowship Scotland ("PFS") became a Scottish Charitable Incorporated Organisation ("SCIO") on 26 May 2015 under the charity number SC002222. The Trustees elected to convert from a charitable trust to a SCIO in order to bring the structure of PFS into line with current Charity Law applicable in Scotland. The new SCIO replaced the earlier Trust which had been in existence for over 30 years.

Trustees come from a range of backgrounds including Christian ministry, social work, education, prison service and business. New trustees are appointed by the Board of Trustees having taken into consideration their relevant experience. The Trustees meet approximately 4 times per year both face to face and remotely. These meetings address issues such as strategy, engagement with the prison authorities, progress reports, personnel, and finance. Day to day control of PFS's activities is undertaken by the Director.

PFS is affiliated to Prison Fellowship International ("PFI"). PFI is Christian ministry based in Washington DC and exists to serve and support the development of effective national PFI ministries around the world. PFI provides on-going strategic guidance and input into the activities of PFS through a variety of programme initiatives and support services. As a full member of the PFI community, PFS makes an annual contribution of 6% of its unrestricted income in support of the work of PFI. The Trustees consider the affiliation to PFI as being helpful to the work of PFS and the Trustees acknowledge and appreciate the on-going support and guidance received from PFI and affiliated organisations in Europe.

OBJECTIVE

PFS is a non-denominational Christian organisation working with prisoners, victims, ex-prisoners and their families. PFS operates as a resource to prison chaplains via our volunteer network. Our primary objective is to see lives transformed as a response to the Good News of Jesus Christ.

To meet this objective PFS:

- Recruits and trains volunteers to work alongside chaplains
- Helps men and women in prison explore the Christian faith
- Delivers a variety of Christian events in the prisons throughout Scotland
- Promotes and delivers Victim Awareness / Restorative Justice courses
- Cares for prisoners, ex-prisoners and their families
- Engages with government to promote Biblical standards of Justice

All the above is underpinned by local prayer groups throughout Scotland

ACHIEVEMENTS, PERFORMANCE IN 2017/2018 & PLANS FOR FUTURE PERIODS

Principal Activities in Period Ended 31st July 2018

2017/2018 marked 36 years of service for Prison Fellowship Scotland (PFS). This was celebrated at our Annual Gathering in Perth with representatives from churches, volunteers, trustees, Prison Service Chaplains, support agencies, ex-offenders and musicians.

Our work continued in all but two of Scotland's prisons with PFS volunteers present in prison virtually every day of the week. The range of activities included songs, drama, prayer, Bible study, Alpha, Christianity Explored, Video, film and The Sycamore Tree Course (STC). STC focuses on Victim Awareness/ Taking Responsibility over 6 sessions lead by volunteers and supported by prison Chaplains. All of the above work is delivered by our volunteers aided, supported and co-ordinated by the office staff and Director.

PFS works closely with Chaplains through our volunteers groups, supporting them in different aspects of Christian ministry within the prison estate. We also liaise closely with the SPS Chaplaincy Advisors with whom we have regular meetings and planning.

Over this accounting period we have introduced opportunities for follow on discussion sessions to further the work carried out during the STC. For the first time in the history of STC delivery, Low Moss prison facilitated family members allowing them to be present as the men received their completion certificates. The Governor and other staff members were present to encourage everyone of the good work that had been achieved during the course. STC can be a signpost to other courses run by the chaplaincy teams.

Part of the future proofing of PFS has involved developing our social media platforms to attract more volunteers and lower the age profile of our volunteer in prison groups. This has been time consuming but has achieved our goal with both an increase in our volunteer numbers and a reduction in the average age of our in prison groups. Traffic on all PFS media platforms has increased.

Our Angel Tree Project at Christmas and PFS's collaboration with Scripture Union ("SU") over summer continues to be beneficial to the children of those affected by imprisonment. In May 2018 a group of young people and their 6th year secondary school mentor's spent a day at the outdoor activity centre at SU's Lendrick Muir site. A great day was had by all!

The Future

PFS Trustees and staff continue to look for opportunities to assist with the resettlement of those who serve sentences in our prisons, support the families of those affected by imprisonment and invest our resources to further the message of Hope that our faith is based on.

THE BOARD OF TRUSTEES

There were several new appointees to the Board of Trustees during the year to 31 July 2018. David Smith joined as Treasurer in October 2017, while William Paul, Robert MacKay, Mark Sutherland and Michael Robinson were appointed in January and February 2018. David McEwan retired as both Treasurer and Trustee during the year. The Board of Trustees expressed their gratitude for his many years of service to PFS.

FINANCIAL INFORMATION

Total income amounted to £67,447 of which £32,675 was restricted. Total expenses amounted to £64,949 of which £29,669 related to purposes for which the restricted income was earmarked. The operating surplus for the year amounted to £2,498.

During the period reported, £9,650 was donated to other organisations working in partnership with PFS, aligned to our goals and objectives with further payments to be made later in 2018. The sum of £2,081 will be remitted to PFI later in 2018 in support of its work.

RISK MANAGEMENT

Trustees regularly review the risk profile of PFS. In particular, the Director maintains an ongoing dialogue with SPS and the Prison Chaplaincy Service to ensure compliance with all necessary procedures and protocols that may apply to PFS volunteers operating within the prison estate. This is considered to be of the utmost importance and is addressed at the periodic meetings of the Trustees. Other risks impacting on the activities of PFS are also addressed at this time.

INVESTMENT POWERS

In accordance with the Trust Deed, the Trustees have powers to acquire and sell investments and hold them in a nominee name. However, at this time PFS has no investments to administer.

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 Fellowship 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 1992. They are also responsible for taking such steps as are reasonably open to them to safeguard the assets of the Fellowship 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 on 26 November 2018

Kenneth MacKenzie (Chairman)

OSCR

Office of the Scottish Charity Regulator

Independent examiner's report on the accounts Prison Fellowship Scotland

Report to the trustees/members of

Registered charity number

SC002222

On the accounts of the charity for the period

Period start date

Period end date

Day	Month	Year		Day	Month	Year
1	August	2017	to	31	July	2018

Set out on pages

7-9

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.

Signed: *Laura Gillespie*

Date: 20 November 2018

Name: Laura Gillespie BA CA

Relevant professional qualification(s) or body (if any):

ICAEW - Membership number 8748147

Address:

7 Rowan Court
 Doune
 Perthshire, Scotland
 FK16 6HS



Prison Fellowship Scotland

Receipts and payments accounts

For the period from	Period start date			to	Period end date		
	Day	Month	Year		Day	Month	Year
	01	08	2017		31	07	2018

Section A Statement of receipts and payments

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total funds current period to nearest £	Total funds last period to nearest £
A1 Receipts						
Donations	34,685	32,675			67,360	72,761
Legacies					-	
Grants					-	
Receipts from fundraising activities					-	
Gross trading receipts					-	
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
Interest	87				87	126
A1 Sub total	34,772	32,675	-	-	67,447	72,887
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
A2 Sub total	-	-	-	-	-	-
Total receipts	34,772	32,675	-	-	67,447	72,887
A3 Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	29,327	25,972			55,299	53,586
Grants and donations	5,953	3,697			9,650	8,658
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
Other					-	
A3 Sub total	35,280	29,669	-	-	64,949	62,244
A4 Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
A4 Sub total	-	-	-	-	-	-
Total payments	35,280	29,669	-	-	64,949	62,244
Net receipts / (payments)	(508)	3,006	-	-	2,498	10,643
A5 Transfers to / (from) funds						
Surplus / (deficit) for year	(508)	3,006	-	-	2,498	10,643

The notes on page 9 form part of these financial statements

Section B Statement of balances

Categories	Details	Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total current period	Total last period
		to nearest £	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £
B1 Cash funds	Cash and bank balances at start of year	72,230	1,651			73,881	63,238
	Surplus / (deficit) shown on receipts and payments account	(508)	3,006			2,498	10,643
						-	
						-	
	Cash and bank balances at end of year (Agree balances with receipts and payments account(s))	71,722	4,657	-	-	76,379	73,881

B2 Investments	Details	Fund to which asset belongs	Market valuation	Last year
			to nearest £	to nearest £
	Total		-	-

B3 Other assets	Details	Fund to which asset belongs	Cost (if available)	Current value (if available)	Last year
			to nearest £	to nearest £	to nearest £
	Total		-	-	-

B4 Liabilities	Details	Fund to which liability relates	Amount due	Last year
			to nearest £	to nearest £
	Total		-	-

B5 Contingent liabilities	Details	Fund to which liability relates	Amount due (estimate)	Last year
			to nearest £	to nearest £
	Total		-	-

Signed by one or two trustees on behalf of all the trustees

Signature	Print Name	Date of approval
	Kenneth MacKenzie	
	David Smith	20/11/18

1 Accounting Policies

Basis of Accounting

The accounts have been prepared on an income and expenditure 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 accounts also comply with the "Charities Statement of Recommended Practice" using historic cost basis accounting principles.

Unrestricted Fund

The unrestricted funds are applied by the Trustees in the furtherance of the charity's charitable objectives.

Restricted Fund

This fund constitutes money provided to the Charity by external donors for specific projects or expenditure.

Donations, legacies and similar incoming resources

Donations, legacies and similar incoming resources are included in the year in which they are received. No such funds existed during the period covered in these accounts

Fixed Assets

Fixed Asset purchases are fully expended to the Income & Expenditure account in the year of purchase. Fixed Asset sales proceeds are treated as General Income at the time of disposal.

2 Payments to Trustees

Trustees receive no remuneration. There was no reimbursement of expenses to Trustees during the year.

3 Charter Fees

Charter Fees payable to PFI have been calculated at the rate of 6% of Unrestricted Income. The sum of £2,315 paid on 19 September 2017 representing our contribution for the year ended 31 July 2017. These monies go to support PFI ministries in other parts of the world. PFS is due to pay the sum of £2,081 to PFI in respect of our affiliation for the period ended 31 July 2018.

4 Analysis of Grants and Donations

	Period ended 31 July 2018		
	Unrestricted	Restricted	Total
Angel Tree	-	3,331	3,331
SU Holidays	-	365	365
Proclaim Trust	639	-	639
Integrate	3,000	-	3,000
PFI	2,315	-	2,315
	5,954	3,696	9,650

