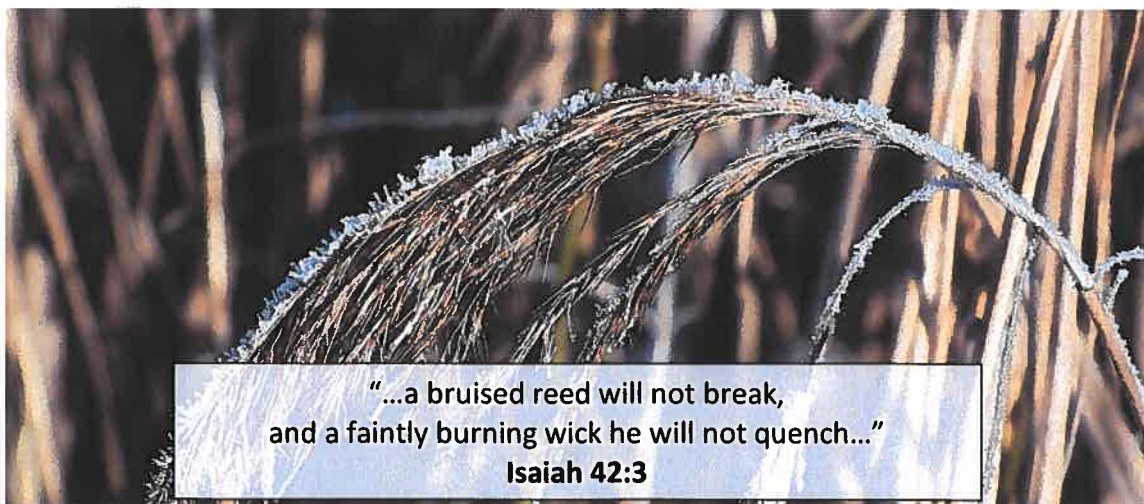




Offering Hope to Prisoners, their Families and our Communities....

Annual Report & Financial Statements

Year Ended 31 July 2021



**"...a bruised reed will not break,
and a faintly burning wick he will not quench..."
Isaiah 42:3**

Prison Fellowship Scotland is a Scottish Charity
Scottish Charity Number SC002222

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Trustees and Office Bearers

Mr K M MacKenzie: **Chairman**

Mr A Murray: **Vice-Chairman**

Mr D Smith: **Treasurer**

Rev. G Bell

Mr T Mullen

Mrs L Purvis

Mr A Creighton

Mr W Paul

Mrs S Berry

Mr M Sutherland

Mr M Robinson

Mr R Longmuir – *Appointed December 2020*

Executive Director

Mr John Nonhebel

Bankers

Clydesdale Bank plc
 St Vincent Street
 Glasgow
 G4 0RN

Office

Connect House
 42 Hollowglen Road
 Glasgow
 G32 0DP

Trustees Report

The Trustees have pleasure in presenting their report for the year to 31 July 2021

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 four 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 activities is undertaken by the Executive Director.

PFS is affiliated to Prison Fellowship International ("PFI"). PFI is a 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 programmed 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.

Primary 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: *"Offer Hope to Prisoners, their Families and our Communities"*

To meet this primary objective PFS has six key objectives:

1. Recruit and train volunteers to work alongside chaplains;
2. Help men and women in prison to explore the Christian faith;
3. Deliver a variety of Christian events in the prisons throughout Scotland;
4. Promote and deliver Victim Awareness / Restorative Justice courses;
5. Care for prisoners, ex-prisoners and their families; and
6. Engage with government to promote Biblical standards of Justice.

All the above is underpinned by local prayer groups throughout Scotland.

Achievements, performance in 2020/21 and plans for the year ahead

Principal activities in the year ended 31st July 2021

2020/21 marked 40 years of service for Prison Fellowship Scotland. This was marked post year-end in October 2021 with a service of celebration taking place at Trinity Church of the Nazarene, followed by a meal at the Station Hotel in Perth.

The 12 months from August 2020 to July 2021 have again been dominated by COVID-19 with limited opportunities to run in-prison activities. There have however been other opportunities that the organisation has taken up to keep up its mission of *Offering Hope to Prisoners, their Families and our Communities*.

PFS continues to work closely with chaplains, supporting them in different aspects of their work within the SPS (Scottish Prison Service) estate. This year our partnership agreement with the SPS was updated to include the new Letter Writing project and all the Coordinating Chaplains and Heads of Offender Outcomes were made aware of the partnership and how PFS seeks to support the delivery of Chaplaincy services across the prison estate in Scotland.

Outcomes:

Weekly conversational groups	The only prison we were granted permission to run Fellowship groups in, due to ongoing COVID-19 restrictions, was HMP Inverness where we were allowed to meet with up to four men per week from the end of June 2020. We were very grateful for this opportunity and look forward to more groups starting as restrictions continue to be lifted.
Sycamore Tree: Restorative Justice/victim awareness course	Due to COVID-19 restrictions during the period of August 2020 to July 2021 we were only able to run two Sycamore courses, both in HMP Edinburgh. These were attended by a total of 12 people giving 144 hours of purposeful activity.
Adventure Holidays for Children	As SU Scotland was still not running residential events in the summer of 2021 (due to COVID-19) we were not able to run our usual programme of facilitating children to go away on residential camps, we did, however, in partnership with Circle Scotland, arrange for a day camp for 14 children from a community affected by imprisonment.
Angel Tree: Provision of Christmas gifts for children of prisoners	PFS were able to provide 1,600 gifts for parents in prison to give to their children.
Letter Writing	Our "A Time to Write" letter-writing programme was set up as a trial in four prisons. This is going well and as at the end of July; 69 letters had been sent between volunteer letter-writers and people in prison with 20 men and women signed up to the programme.
Response to Covid	Recognizing the isolating impact of COVID-19 on those in prison, PFS partnered with Junction 42 and Connect to Community to give a gift pack to the men and women in 14 out of the 15 prisons in Scotland. This amounted to over 7,000 gift packs containing chocolate, Christmas cards and reading material. These were very well received by the prisons and the men and women in prison.

Weekly Conversational Groups

PFS runs groups for men and women in prison to explore faith as the means to consider a new future and the motivation to achieve it. These groups are normally run once a week.

In 2020/21 due to COVID-19, we were only able to run one group, just at the end of this period. We have however been proactive in keeping relationships strong with volunteers by running a weekly online prayer meeting and keeping regular contact with chaplains and prison. We have been assured that the groups will restart as soon as COVID-19 restrictions ease and have proactively been building relationships with chaplains in some of the prisons where we have less contact.

Sycamore Tree: restorative justice/victim awareness course

As with other PFS activities, opportunities to run Sycamore Tree courses have also been severely impacted by COVID-19. We did however manage to run two courses in HMP Edinburgh. We also took the time to review the course material and network with Prison Fellowship England & Wales to incorporate new video resources. Further to this, in January 2021 meetings were held between PFS and a Director of the SPS to renew our partnership agreement with the SPS – a key aspect of which is to facilitate the delivery of the Sycamore Tree course across the prison estate in Scotland.

Children's Adventure Holidays

Our collaboration with Circle Scotland and SU Scotland continued this year – albeit at a much-reduced level but we were grateful to look ahead to how the partnership will grow. We also collaborated to run one day camp for children coming from a particular community in Edinburgh where many are affected by having a family member in prison.

Angel Tree

PFS provides Christmas presents for the children of men and women in prison each year. This programme is run along with the family liaison units of the jails and gives a further opportunity of building relationships with prisoners. During Christmas 2020 we provided over 1,600 gifts across all of the 15 Prisons.

Letter writing

In early 2021 we formally started our new Letter writing program known as 'A Time to Write'. The details of this programme had been worked out in partnership with the SPS including developing jointly a manual for the programme. Key aspects of the programme are that volunteers are trained by PFS to write letters to those in prison; people in prison choose to sign up for the programme as it is advertised by the chaplains in the prisons, and letters are monitored by PFS to ensure all the content is appropriate.

Volunteers

We continue to recruit and train volunteers. Currently, numbers remain at around 120 volunteers as through the year a number of our older volunteers have stepped down. As of July 2021, another nine applications are currently at various stages of progress. We continue to attract volunteers from all denominations, ages, and backgrounds with a significant increase in younger volunteers enquiring about our work.

Prayer groups

Prison Fellowship Scotland is fortunate to have faithful supporters who are committed to praying for the work. During the COVID-19 pandemic, supporters continue to join the online prayer meetings. Apart from this, we have individual prayer groups linked with seven of the 15 prisons in Scotland.

Throughcare

PFS work is with men and women in prison, and this brings into sharp focus the need for throughcare support for men and women leaving prison. We continue to liaise with other support agencies including Connect to the Community (C2C) and Junction 42 and partnered with these agencies to provide gifts to prisoners. As our in-prison activity has been very limited in the last 12 months. The relationships with partner agencies do however remain strong.

Administration

In March 2021 the Operation Manager for PFS resigned, leaving a gap in the administrative capacity of the organisation. Having taken time to previously develop the data management capabilities of the organisation and with the help of volunteers the organisation got through this period and as of the end of July was in the process of recruiting Communication and Admin manager to take on this area of the work.

Financial Information

Total income amounted to £90,138 (2020: £60,887) of which £35,130 (2020: £29,053) was restricted to particular purposes. Total expenditure amounted to £78,244 (2020: £79,325) of which £37,245 (2020: £32,358) related to purposes for which the restricted income was earmarked.

The operating surplus for the year amounted to £11,894 (2020 deficit of £18,438) which demonstrated encouraging growth in the donor base alongside the restricted level of activities and associated expenditure over the year. PFS has recently undertaken a program of significant capacity-building across the organisation and this will reflect in additional ongoing expenditure alongside the growth in existing and new programs.

During the year, £3,000 was donated to other organisations working in partnership with PFS who are aligned with our goals and objectives with further payments to be made later in 2021. The sum of £3,297 will be remitted to PFI later in 2021 in support of its work.

We are immensely grateful to our supporters for both their financial and prayerful support over this last 12 months and remain thankful to God for His provision to us.

Risk Management

The Trustees regularly review the risk profile of PFS. In particular, the Executive 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 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 13/12/21



Kenneth M 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	2020	to	31	July	2021

Set out on pages

9-11

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:

B. Christie

Date:

13/12/2021

Name:

Beate Christie BAcc(Hons) CA

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

ICAS - Membership Number M27932

Address:

6 Pender Gardens
Rumford
Falkirk
FK2 0BJ



Prison Fellowship Scotland

SC002222

Receipts and payments accounts							
For the period from	Period start date			to	Period end date		
	Day	Month	Year		Day	Month	Year
	01	08	2020		31	07	2021

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	54,955	35,130			90,085	60,732
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	53				53	155
A1 Sub total	55,008	35,130	-	-	90,138	60,887
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
A2 Sub total	-	-	-	-	-	-
Total receipts	55,008	35,130	-	-	90,138	60,887
A3 Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	37,999	32,878			70,877	69,275
Grants and donations	3,000	4,367			7,367	10,050
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
Other					-	
A3 Sub total	40,999	37,245	-	-	78,244	79,325
A4 Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
A4 Sub total	-	-	-	-	-	-
Total payments	40,999	37,245	-	-	78,244	79,325
Net receipts / (payments)	14,009	(2,115)	-	-	11,894	(18,438)
A5 Transfers to / (from) funds						
					-	
Surplus / (deficit) for year	14,009	(2,115)	-	-	11,894	(18,438)

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	49,009	-			49,009	67,447
	Surplus / (deficit) shown on receipts and payments account	14,009	(2,115)			11,894	(18,438)
						-	
	Cash and bank balances at end of year (Agree balances with receipts and payments account(s))	63,018	(2,115)	-	-	60,903	49,009

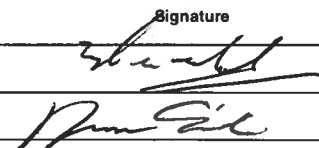
B2 Investments	Details	Fund to which asset belongs	Market valuation	Last year
			to nearest £	to nearest £
		Total	-	-

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
 Kenneth M MacKenzie
 David Smith

Date of approval
 13.12.21
 13/12/21

Notes to the Financial Statements for the Year Ended 31 July 2021

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 during the year. Trustees were reimbursed £2,622 for expenses incurred in the course of PFS activities.

3 Charter Fees

Charter Fees payable to PFI have been calculated at the rate of 6% of Unrestricted Income. These monies go to support PFI ministries in other parts of the world. PFS is due to pay the sum of £3,297 to PFI in respect of our affiliation for the period ended 31 July 2021.

4 Analysis of Grants and Donations

	Period ended 31 July 2021		
	Unrestricted	Restricted	Total
Angel Tree	-	4,367	4,367
SU Holidays	-	-	-
Sycamore Tree	-	-	-
Integrate	3,000	-	3,000
PFI	3,297	-	3,297
	6,297	4,367	10,664

