



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

## Annual Report & Financial Statements

Year Ended 31 July 2022



“...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

<b>Contents</b>	<b>Page</b>
Trustees Report	<b>3 – 6</b>
Statement of Trustees' Responsibilities	<b>7</b>
Independent Examiner's Report	<b>8</b>
Statement of Receipts and Payments	<b>9</b>
Statement of Balances	<b>10</b>
Accounting Policies & Notes to the Accounts	<b>11</b>

### **Trustees and Office Bearers**

Mr A Murray: **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

Mr K M MacKenzie - *Resigned March 2022*

### **Executive Director**

Mr John Nonhebel

### **Bankers**

Virgin Money

30 St Vincent Place

Glasgow

G1 2HL

### **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 2022**

### **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 in 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 Prison Fellowship 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 member of the PFI community, PFS makes an annual donation 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 2021/22 and outlook

### *Principal activities in the year ended 31<sup>st</sup> July 2022*

In the year 21/22, we marked 40 years of the work of Prison Fellowship Scotland with a service of thanksgiving and a dinner for our supporters attended by over 100 people.

For our main activities, the first part of the year up till the end of 2021 was still impacted by COVID restrictions in the prisons. As time has progressed these restrictions have eased and slowly we are getting more opportunities to resume our programmes and interest from volunteers in helping this work has been growing.

As part of their new plans for looking after women in Custody the Scottish Prison Service (“SPS”) opened a new Community Custody Unit in Dundee, with a further unit opening in Glasgow in October 2022. As a result of the partnership agreement that Prison Fellowship Scotland has with the SPS, we have been asked to be one of the main agencies providing support to these new units. This has served to demonstrate the value of this partnership and the good standing in which Prison Fellowship Scotland is held.

### **Outcomes:**

<b>Weekly conversational groups</b>	As restrictions from COVID relaxed there was slow but good progress in activities returning to normal and by the end of July 2022 we were running our Prison Fellowship Conversational groups in five prisons and had delivered over 1,800 hours of purposeful activity in these establishments.
<b>Sycamore Tree: Restorative Justice/victim awareness course</b>	By the end of 2021 we had been able to restart our Sycamore Tree courses in three prisons: Edinburgh, Low Moss and Castle Huntly and through the year delivered this content to 60 individuals.
<b>Adventure Holidays for Children</b>	This year our programme of partnering with SU Scotland and Circle Scotland to give places for children affected by imprisonment to attend an adventure camp resumed. Through this partnership this year 35 young people attended one of these camps, the highest number we have had for many years. As ever the feedback received from parents and carers was excellent.
<b>Angel Tree: Provision of Christmas gifts for children of prisoners</b>	PFS was able to work with chaplains and family contact officers to arrange a wide range of activities in the lead-up to Christmas. This involved giving out gift boxes to families, individual gifts to children and helping with the organising of Christmas parties.
<b>Letter Writing</b>	In the second year of this programme 281 letters were sent to 27 prisoners in five different prisons.
<b>Partnership</b>	The partnership with the Scottish Prison Service resulted in the running of three training events for 80 volunteers.

### ***Weekly Conversational Groups***

PFS runs groups for men and women in prison to explore faith as a means to consider a new future and the motivation to achieve it. These groups are normally run once a week. In the year 21 /22 there was a slow return to normal for these groups and by the end of July 2022, five groups were running. There had also been good conversations with chaplains in several of the other prisons and more groups would be starting in the coming months. Although these groups are a place where those in prison can have an opportunity to explore the Christian faith, they are also a place where out of the relationships developed, we can signpost people to other services that can help them. This is especially relevant when we hear that a prisoner is about to be liberated and can point them to through-care organisations.

### ***Sycamore Tree: restorative justice/victim awareness course***

In the year up to July 22, we resumed delivering our Sycamore Tree course in four prisons with firm plans in place for another three by the end of the year. Maybe more significantly, the Scottish Prison Service, recognising the impact these courses have on those who do them, have providing the opportunity for prisoners to do our Sycamore Tree course as part of their business plan. This has opened doors for us to have this course available in all prisons by the end of 2023 – this also ties in with the Scottish government's plans of having Restorative Justice services widely available by 2023.

### ***Children's Adventure Holidays***

With the COVID restrictions much reduced, our partnership with SU Scotland and Circle Scotland to give places for children and young people affected by imprisonment to attend an adventure holiday resumed at its original level. There was more demand than ever, and 35 young people were able to go on these holidays. The feedback received from all involved was excellent and this project again proved its value in allowing young people impacted by imprisonment to join in mainstream youth activities with no stigma attached and being able to form new friendships like any other young person. This is something that is often not possible for those with 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 2021 we again built relationships with all the visitor centres and family contract officers. This resulted in a wide range of activities including parents in prison giving gifts to their children, families receiving gift boxes and food vouchers and Christmas parties held in the visitor centres. The relationships we have built with those working in the different prisons meant that although activities varied from one prison to another all were focused on helping strengthen the bond between the parent in prison and the children outside – the main aim of the Angel Tree project.

### ***Letter writing***

The year 21/22 was the second full year of the letter-writing programme. By the end of this period, we had 26 volunteers writing to 27 men in five different prisons. A review was completed with the Scottish prison service on the programme and permission has been given to grow this project to all prisons.

### ***Volunteers***

We continue to recruit and train volunteers. Currently, numbers are at around 130 volunteers as throughout the year we have gone through a process of ensuring that the list of active volunteers is up to date. As of July 2022, another 20 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.

### ***Partnership and Training***

Out of the partnership agreement with the Scottish Prison Service, PFS has taken a lead role in training volunteers to work in Scottish prisons. In the year up to July 22 we hosted three different events where a total of 80 volunteers were trained, this training was jointly run by the staff of the Prison Service and PFS staff. This is part of a joint commitment to ensuring that all those volunteering in prisons have the necessary training.

### ***Staff and Administration***

In the first part of 21/22 two new staff were recruited for PFS. One post which is at 4 days a week with the responsibility for Communications, the Letter Writing programme and General Admin while the other is a full-time Projects Manager post. Both of the staff have settled well into their jobs and along with the full-time director ensure the smooth running of the organisation.

### ***Financial Information***

Total income amounted to £128,901 (2021: £90,138) of which £47,804 (2021: £50,130) was restricted to particular purposes. Total expenditure amounted to £107,316 (2021: £78,244) of which £49,962 (2021: £37,245) related to purposes for which the restricted income was earmarked.

The operating surplus for the year amounted to £21,586 (2021: £11,894) which demonstrated encouraging growth in the donor base alongside the restricted level of activities and associated expenditure over the year.

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 made later in 2022. An affiliation fee was also paid to Prison Fellowship International later in 2022 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 Charities and Trustee Investment (Scotland) 2005 Act and the Charities Accounts (Scotland) Regulations 2006. 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 24 March 2023

A handwritten signature in black ink, appearing to read 'Andrew Murray', with a large, sweeping flourish underneath.

Andrew Murray (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	2021	to	31	July	2022

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:



Date:

24/03/2023

Name:

Holly Smith CA

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

ICAS - Membership Number M32457

Address:

1/1  
49 Crow Road  
Glasgow  
G11 7SH





Enter charity name below

Prison Fellowship Scotland

Enter SC No.

SC002222

Receipts and payments accounts							
For the period from	Period start date			to	Period end date		
	Day	Month	Year		Day	Month	Year
	01	08	2021		31	07	2022

### 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 £
<b>A1 Receipts</b>						
Donations	80,904	47,804			128,708	90,085
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	193				193	53
<b>A1 Sub total</b>	<b>81,097</b>	<b>47,804</b>	<b>-</b>	<b>-</b>	<b>128,901</b>	<b>90,138</b>
<b>A2 Receipts from asset &amp; investment sales</b>						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
<b>A2 Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total receipts</b>	<b>81,097</b>	<b>47,804</b>	<b>-</b>	<b>-</b>	<b>128,901</b>	<b>90,138</b>
<b>A3 Payments</b>						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	54,354	45,908			100,262	70,877
Grants and donations	3,000	4,054			7,054	7,367
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
Other					-	
<b>A3 Sub total</b>	<b>57,354</b>	<b>49,962</b>	<b>-</b>	<b>-</b>	<b>107,316</b>	<b>78,244</b>
<b>A4 Payments relating to asset and investment movements</b>						
Purchases of fixed assets					-	
Purchase of investments					-	
<b>A4 Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total payments</b>	<b>57,354</b>	<b>49,962</b>	<b>-</b>	<b>-</b>	<b>107,316</b>	<b>78,244</b>
<b>Net receipts / (payments)</b>	<b>23,743</b>	<b>(2,158)</b>	<b>-</b>	<b>-</b>	<b>21,585</b>	<b>11,894</b>
<b>A5 Transfers to / (from) funds</b>						
<b>Surplus / (deficit) for year</b>	<b>23,743</b>	<b>(2,158)</b>	<b>-</b>	<b>-</b>	<b>21,585</b>	<b>11,894</b>

**Section B Statement of balances**

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
<b>B1 Cash funds</b>	Cash and bank balances at start of year	55,449	5,455			60,904	49,009
	Surplus / (deficit) shown on receipts and payments account	23,743	(2,158)			21,585	11,894
						-	
	<b>Cash and bank balances at end of year</b> (Agree balances with receipts and payments account(s))	<b>79,192</b>	<b>3,297</b>	<b>-</b>	<b>-</b>	<b>82,489</b>	<b>60,903</b>

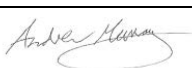
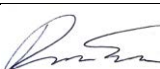
<b>B2 Investments</b>	Details	Fund to which asset belongs	Market valuation	Last year
			to nearest £	to nearest £
		<b>Total</b>	-	-

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

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

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

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

Signature	Print Name	Date of approval
	Andrew Murray	24/03/2023
	David Smith	24/03/2023

## Notes to the Financial Statements *for the Year Ended 31 July 2022*

### 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.

#### 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.

#### 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 £575 for expenses incurred in the course of PFS activities.

### 3 Charter Fees

Charter Fees payable to PFI go to support PFI ministries in other parts of the world. PFS paid over the sum of \$100 in affiliation fees later in 2022.

### 4 Analysis of Grants and Donations

	Period ended 31 July 2022		
	Unrestricted	Restricted	Total
Angel Tree	-	4,054	4,054
SU Holidays	-	5,020*	5,020
Tough Talk	300	-	300
Integrate	3,000	-	3,000
PFI	86*	-	86
	<b>3,386</b>	<b>9,074</b>	<b>12,460</b>

\*Remitted post period-end in relation to the year to 31 July 2022.

### 5 Restricted Funds held at year-end

The amount of £3,297 was held within restricted funds at the year-end. This amount was entirely restricted to Angel Tree projects.