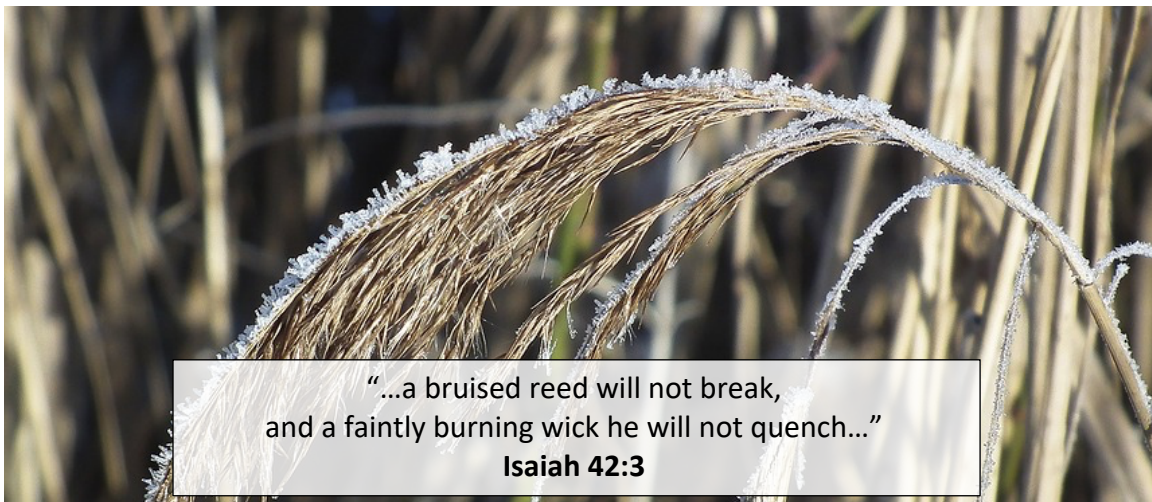




Offering Hope to Prisoners, their Families and our Communities...

Annual Report & Financial Statements

Year Ended 31 July 2023



Prison Fellowship Scotland
Scottish Charity Number SC002222

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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

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 2023

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 2022/23 and outlook

Principal activities in the year ended 31st July 2023

In the year 22/23, the work of Prison Fellowship Scotland has returned to much more of a normal pattern after more than two years of major disruption due to the pandemic. Through our Partnership Agreement with the Scottish Prison Service, we have connections with every prison in Scotland. In some prisons, this is several times a week and in others, it is only a few times a year but through the year there has been a steady and significant growth in opportunities for us to work with the prisons right across Scotland.

Overall, we have provided an estimated 8,400 hours of purposeful activity for those in custody and volunteers have given 3,400 hours of their time to this work.

Outcomes:

Weekly conversational groups	The Prison Fellowship conversation groups remain a core activity and we are running this programme in 13 of the 17 establishments as well as the two new Community Custody Units. This has provided an estimated 5,000 hours of purposeful activity delivered in this last year, which is 1,000 more than in the prior year. The 'purposeful hours of activity' metric is used by the prison service to measure out-of-cell time.
Sycamore Tree: Restorative Justice/victim awareness course	We have delivered our Sycamore Tree Restorative Justice / Victim Awareness course courses in nine out of the 15 prisons to a total of 168 prisoners.
Adventure Holidays for Children	Activities with the families of those in prison continued with 30 young people supported to attend an SU Scotland adventure holiday.
Angel Tree: Provision of Christmas gifts for children of prisoners	During the lead-up to Christmas, our Angel Tree programme, in partnership with the family contact centres, ran in all of the prisons.
Letter Writing	Our Letter-Writing Programme is now active in eight out of the 15 establishments We currently have 29 letter writers and over the year 174 letters were exchanged.
Volunteers	We have 147 volunteers on our list of those able to go into prison with the majority of these active in prison throughout the year
Partnership	The partnership with the Scottish Prison Service resulted in the running of two training events for 34 volunteers.

Prison Fellowship Groups

Our Prison Fellowship conversation groups have been a core activity since Prison Fellowship started and we are running this programme in 13 of the 15 establishments as well as the two new Community Custody Units. These are run alongside prison chaplains and are a place where men and women in prison explore faith and where we intentionally talk about how faith can serve as a means of gaining strength to move away from offending behaviours. This has provided an estimated 5,000 hours of purposeful activity delivered in the year. This 'purposeful hours of activity' metric is used by the prison service to measure out-of-cell time.

Sycamore Tree

We have delivered our Sycamore Tree Restorative Justice / Victim Awareness course courses in eight out of the 15 prisons to a total of 168 prisoners. This course is now part of the Scottish Prison Service business plan for helping make Restorative Justice services available to all those in their custody and we are expected to be able to grow our capacity to be able to deliver this to all the 15 prisons in Scotland along with the two new Community Custody Units for women. Training has been delivered to expand the team of facilitators and a comprehensive review of the material was carried out In February of this year.

Other Prison-based activities

Throughout the year, one area of particular growth has been supporting chaplains in running church services. In some cases this has involved taking on the responsibility for the whole service when there has been no chaplain available, in other places, it is helping to lead worship. In all cases, it has provided more opportunities for our volunteers to serve in the prisons. We have supported services in eight prisons as well as the two new Community Custody Units.

One benefit of the partnership we have with the Scottish Prison Service, and the track record we have of supporting volunteers to work in prisons, is being asked to support the residents in the two new Community Custody Units in Dundee (Bella) and Glasgow (Lilias). These units provide support to women coming to the end of their sentences and after the centres opened it became evident that there was not enough happening within the units to keep the women occupied. This has provided the opportunity for our volunteers to run a range of activities aimed at filling their time with purposeful activity. This has included games and film evenings, cooking classes and crafts evenings – as well as our normal bible study groups.

Letter Writing

Our Letter-writing programme is now active in eight out of the 15 establishments and although since last year it is being run in double the number of prisons, overall growth in the programme is slow. All letters are monitored, and this provides insight into how those in prison enjoy regular contact with the outside world. We currently have 28 letter writers and over the year 174 letters were exchanged.

Activities with families

Activities with the families of those in prison continued with 30 young people supported to attend an SU Scotland adventure holiday, this was the highest number for many years and exceeded the pre-pandemic level. During the lead-up to Christmas, our Angel Tree programme, in partnership with the family contact centres, ran in all the prisons and allowed those in prison to send a gift to their children. This also helped provide a range of other activities to these children including Christmas parties and trips to see a pantomime.

Partnerships

As well as our main partnership with the Scottish Prison Service we continue to work closely with both Connect to Community and Junction 42 passing on the knowledge of when prisoners are going to be released so that they can be supported by these organisations as they move back into the community. We also continue to partner with Catalyst church in Aberdeen supporting those in HMP Grampian.

Volunteers

At the time of writing, we have 147 Volunteers on our list of those able to go into prison with the majority of

these active in prison throughout the year. As part of our partnership agreement with the Scottish Prison Service we continue with joint responsibility for organising core training for all volunteers supporting chaplains in the prison system (this was not just for PFS volunteers). This involved delivering training to 34 more volunteers in two more locations.

Staffing

Throughout most of the year, we have had two full-time and one part-time staff. The part-time staff member left in March and a new full-time person was recruited to replace them with the vital responsibility of managing our volunteer database and liaising with donors. They will also take responsibility for the letter-writing programme.

Financial Information

Total income amounted to £117,376 (2022: £128,901) of which £40,367 (2022: £47,804) was restricted to particular purposes. Total expenditure amounted to £124,525 (2022: £107,316) of which £54,539 (2022: £49,962) related to purposes for which the restricted income was earmarked.

The operating deficit for the year amounted to £7,149 (2022: surplus of £21,585). This greater expenditure was indicative of the expansion in activities and associated staff costs during the year while income fell by 9%. While there are some limited reserves available for such a shortfall, the immediate focus for 23/24 is to match income with expenditure.

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 2023. An affiliation fee in respect of 22/23 was also paid to Prison Fellowship International later in 2023 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.

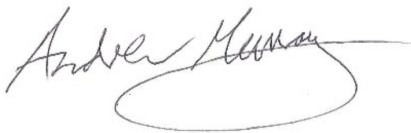
In preparing those financial statements, the Trustees are required to:

- 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.

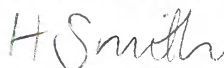
By Order of the Trustees on 7 December 2023

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

Report to the trustees/members of	<u>Independent examiner's report on the accounts</u>						
	Prison Fellowship Scotland						
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	2022	to	31	July	2023
Set out on pages	9-11						
Respective responsibilities of trustees and examiner	<p>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.</p>						
Basis of independent examiner's statement	<p>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.</p>						
Independent examiner's statement	<p>In the course of my examination, no matter has come to my attention</p>						
	<p>1. which gives me reasonable cause to believe that in any material respect the requirements:</p> <ul style="list-style-type: none"> • 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 <p>have not been met, or</p> <p>2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.</p>						
Signed:					Date:	7/12/2023	
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

Enter SC No. below

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	2022		31	07	2023

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	75,734	40,367			116,101	128,708
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	1,275				1,275	193
A1 Sub total	77,009	40,367	-	-	117,376	128,901
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
A2 Sub total	-	-	-	-	-	-
Total receipts	77,009	40,367	-	-	117,376	128,901
A3 Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	66,986	49,733			116,719	100,262
Grants and donations	3,000	4,806			7,806	7,054
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
Other					-	
A3 Sub total	69,986	54,539	-	-	124,525	107,316
A4 Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
A4 Sub total	-	-	-	-	-	-
Total payments	69,986	54,539	-	-	124,525	107,316
Net receipts / (payments)	7,023	(14,172)	-	-	(7,149)	21,585
A5 Transfers to / (from) funds	(10,875)	10,875			-	
Surplus / (deficit) for year	(3,852)	(3,297)	-	-	(7,149)	21,585

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	79,192	3,297			82,489	60,904
	Surplus / (deficit) shown on receipts and payments account	(3,852)	(3,297)			(7,149)	21,585
						-	
						-	
	Cash and bank balances at end of year	75,340	-	-	-	75,340	82,489
	(Agree balances with receipts and payments account(s))						



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
	Andrew Murray	07/12/2023
	David Smith	07/12/2023

Notes to the Financial Statements *for the Year Ended 31 July 2023*

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 £772 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 2023.

4 Analysis of Grants and Donations

	Period ended 31 July 2023		
	Unrestricted	Restricted	Total
Angel Tree	-	4,806	4,806
SU Holidays	-	4,353*	4,353
Tough Talk	300	-	300
Integrate	3,000	-	3,000
PFI	89*	-	89
	3,389	9,159	12,548

*Remitted post period-end in relation to the year to 31 July 2023.

5 Restricted Funds held at year-end

Following the deficit recorded in the year to 31 July 2023 within restricted activities, there was a nil balance held within restricted funds at the year-end (2022: £3,297 - this amount was entirely restricted to Angel Tree projects.)