

# PRISON FELLOWSHIP

England & Wales · Charity number 1102254

## Details

|                |                                                         |
|----------------|---------------------------------------------------------|
| Status         | Registered                                              |
| Legal form     | Charitable company                                      |
| Company number | <a href="#">05003795</a>                                |
| Registered     | 2004-02-23                                              |
| Register       | <a href="#">View on the Charity Commission register</a> |

## Contact

|         |                                                                                |
|---------|--------------------------------------------------------------------------------|
| Address | Po Box 68226<br>London<br>SW1P 9WR                                             |
| Phone   | 02077992500                                                                    |
| Email   | <a href="mailto:info@prisonfellowship.org.uk">info@prisonfellowship.org.uk</a> |
| Website | <a href="http://prisonfellowship.org.uk">prisonfellowship.org.uk</a>           |

## Activities

**Objects:** FOR THE FURTHERANCE OF EDUCATION AMONGST PEOPLE PRIMARILY BUT NOT EXCLUSIVELY SITUATED IN PRISONS, DETENTION CENTRES, YOUNG OFFENDERS' INSTITUTIONS AND OTHER SUCH PLACES INCLUDING BUT NOT LIMITED TO THE PROVISION OF EDUCATION CLASSES GENERALLY, THE TEACHING OF CHRISTIAN VALUES, AND THE RUNNING OF PROGRAMMES INTENDING TO CHANGE PRISONERS' BEHAVIOUR AND ATTITUDES, TO WORK OUTSIDE PRISON WITH RELEASED OFFENDERS AND PRISONERS' FAMILIES INCLUDING PRACTICAL SUPPORT FOR THOSE FAMILIES, AND TO TRAIN VOLUNTEERS TO PROVIDE SUCH EDUCATION AND SUPPORT AS MENTIONED ABOVE.

**Activities:** Prison Fellowship aims to support prisoners by coming alongside them and supporting them to change. We offer our victim awareness course (Sycamore Tree), family contact programme (Angel Tree) and Letter Writing services to all who request them, regardless of their beliefs. We do this through our network of volunteer members and have over 2500 volunteers throughout England and Wales.

## Classification

- **How:** Provides Human Resources, Provides Services
- **What:** General Charitable Purposes, Education/training, The Prevention Or Relief Of Poverty, Religious Activities
- **Who:** Children/young People, Other Defined Groups

## Geography

- Throughout England And Wales

## Finances

| Period end | Income   | Expenditure | Assets   | Employees |
|------------|----------|-------------|----------|-----------|
| 2025-03-31 | £841,344 | £775,931    | £796,405 | 14        |
| 2024-03-31 | £733,955 | £762,655    | £730,992 | 14        |
| 2023-03-31 | £732,124 | £746,672    | £759,692 | 13        |
| 2022-03-31 | £602,657 | £663,510    | £774,240 | 13        |
| 2021-03-31 | £732,456 | £604,575    | £835,093 | 13        |

## Trustees

| Name                                 | Role  | Appointed  |
|--------------------------------------|-------|------------|
| <b>Peter Francis Travers Harlock</b> | Chair | 2022-06-14 |
| Charis Gibson                        |       | 2025-01-28 |
| Desmond Brown                        |       | 2025-01-28 |
| Philip Michael Inman Miller          |       | 2024-03-13 |
| Rev Kathleen Mavis Kirby             |       | 2021-06-23 |
| Sandra Lorraine Wallace              |       | 2024-03-28 |
| Timothy Wright                       |       | 2024-10-14 |

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# Accounts

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Registered number: 05003795  
Charity number: 1102254



## **PRISON FELLOWSHIP**

**(A company limited by guarantee)**

### **TRUSTEES' REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MARCH 2025**

**GSM&Co**

Griffin Stone Moscrop & Co  
CHARTERED ACCOUNTANTS & REGISTERED AUDITORS

**100 YEARS**

*Building better business*

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**PRISON FELLOWSHIP**  
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**TRUSTEES' REPORT**  
**FOR THE YEAR ENDED 31 MARCH 2025**

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**Chair's report**

In many respects, this has been an exciting year for Prison Fellowship England and Wales (PF): a new CEO, new Board members, new openings for ministry and new challenges!

Things change, but we continue to see God's faithfulness in His purposes for Prison Fellowship and our mission to transform the lives of those impacted by the justice system. We are grateful for:

- **faithful supporters and grant-giving trusts** who remain confident in what we do and, in our effectiveness, continuing to provide financial support despite the challenging economic environment;
- **our volunteers**, long-standing and new, who do the front-line work engaging with people in prison whether directly in prisons (through Bible study groups, Sunday services, *Pastoral Care* and other courses such as *Alpha*) or via other means such as *Prayer Line*, *Letter Link* and *Angel Tree*. Our volunteers are the 'secret weapon' which enables PF to deliver such meaningful and valued impact across the prison estate;
- **our CEO and staff**, who develop our strategy for current and future needs; design and monitor our programmes and ministries; lead, support and train volunteers; and secure the funding to sustain our work. We were delighted to welcome Catherine De Souza as our new CEO in September 2024. She has already brought great experience along with a clear vision for strengthening PF's future impact;
- **the Prison Chaplaincy teams** who trust in the quality, commitment and passion of PF volunteers and welcome them in to work alongside them. Managing Chaplains have spoken openly and appreciatively in recognising our contribution over the past year;
- **our Board and patrons** who bring valuable experience and wisdom to support the management team and provide effective governance and oversight.

It was with great sadness that we retired our long-running *Sycamore Tree - Introduction to Restorative Justice* course. Yet, we also celebrate that, over 25 years, more than 40,000 learners in prison benefitted from its impact. The course was concluded following a review by HMPPS's new National Framework for Interventions (NFI). We are now excited to be developing a new programme focused on restoration.

Prison budgets remain tight and, although staffing levels are improving, understaffing continues to be a persistent challenge. Those leaving closed prison conditions also face significant difficulties as they transition to open prisons or prepare for release under parole or at the end of their sentence. Ministry of Justice statistics show that, in 2024, 14% of all people in prison in England and Wales (12,344) were in custody due to recall. Notably, 77% of those recalls were for 'non-compliance,' rather than reoffending, often linked to reintegration barriers such as housing instability or issues with accessing benefits.

In this coming 2025/26 year, we will expand existing programmes such as *Pastoral Care* and explore new initiatives aligned with our mission and capabilities, including a new course focused on restoration. We are also strengthening our fundraising capabilities to support this growth.

Last year, I reflected on the words of the great 18th-century missionary to India, William Carey, who encouraged Christians to, '*Expect great things from God; attempt great things for God.*' As we step into this coming year, that same call continues to inspire us – to embrace new opportunities and approaches, refresh and rebuild others and encourage new volunteers and supporters to join us in delivering these 'great things.'

*Peter Harlock*  
**Peter Harlock**  
Chair of Trustees

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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2025**

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The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**

5003795 (England and Wales)

**Registered Charity number**

1102254

**Registered office**

Griffin Stone Moscrop & Co  
Chartered Accountants and Registered Auditors  
21-27 Lamb's Conduit Street  
London  
WC1N 3GS

**Trustees**

|                                  |                      |
|----------------------------------|----------------------|
| Mr Peter Francis Travers Harlock | Chair                |
| Rev Kathleen Kirby               |                      |
| Mr Philip Michael Miller         | Treasurer            |
| Ms Sandra Lorraine Wallace       |                      |
| Ms Avril Helen Arundel           |                      |
| Rev Joanna Clare Honour          |                      |
| Mr Andrew Roger Jordon           | Resigned 16/05/2024  |
| Rev Steve Karma                  | Appointed 24/09/2024 |
| Rev Timothy Wright               | Appointed 14/10/2024 |
| Ms Patricia Molly Hodson         | Resigned 15/01/2025  |
| Ms Charis Emilia Mastris Gibson  | Appointed 28/01/2025 |
| Mr Desmond Oliver Brown          | Appointed 28/01/2025 |
| Mr David Wesley Cooke            | Resigned 29/01/2025  |

**Auditors**

Griffin Stone Moscrop & Co  
Chartered Accountants and Registered Auditors  
21-27 Lamb's Conduit Street  
London  
WC1N 3GS

**Bankers**

HSBC Bank plc  
99 High Street  
CHELMSFORD  
Essex  
CM1 1EQ

**Website**

[www.prisonfellowship.org.uk](http://www.prisonfellowship.org.uk)

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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2025**

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**Chief Executive Officer**

Mr Peter Holloway - until 30th June 2024

During July and August 2024, Mr Andy Prescott served as Interim Chief Executive Officer, providing leadership continuity ahead of the arrival of PF's new CEO in September.

Rev Catherine De Souza - from 2nd September 2024

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing Instrument and Constitution**

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

**Board of Trustees**

During the year, the Board met for four normal meetings. The Audit and Risk sub-committee met three times during the year, and the Governance and Nominations sub-committee met four times.

**Aims, Objects and Geographical Area**

Prison Fellowship aims to support people in prison by coming alongside them, providing practical help through its programmes, and by supporting their plans to stop offending. We aim to offer our programmes and services throughout England and Wales to all willing to accept them. They are inclusive and open to people of any age, ability, faith, gender or ethnicity.

Our objectives are to provide prayer and support for people in prison by having:

1. Every prison supported by a Prison Fellowship Local Group;
2. Prison Fellowship volunteers regularly active in every prison;
3. Prayer support available for every individual person in prison and in every prison;
4. A range of programmes to allow our Local Groups and volunteers to support people in all types of prison;
5. A national infrastructure to:
  - Provide support for every volunteer and Local Group, allowing us to recruit, train and retain our volunteers and give them a high-quality experience and proficient delivery to prisons;
  - Offer opportunities to give financially to our work;
  - Increase our reach to all communities.

**Public benefit**

The Trustees confirm that they have complied with the duty in section 4 of the Charities Act 2006 to have due regard to the Charity Commission's general guidance on public benefit. Earlier paragraphs of this report set out the purpose and objects of Prison Fellowship, the focus of our work and how we ensure that our work delivered our aims. The Trustees are satisfied that the aims and objectives of the charity meet the public benefit requirement; and that the charity's activities are in support of those aims.

**Summary of the year**

The last year has seen significant change and challenge to the landscape and environment in which PF is operating. The wider prison system faced acute pressures, including staffing shortages and chronic overcrowding, culminating in the need to implement early release schemes. Increased media coverage of these challenges, however, fostered a growing willingness among the public to engage in effective, rehabilitative solutions, shifting away from the historical 'out of sight, out of mind' attitude towards people in prison.

A significant review of sentencing was commissioned by the government, which is expected to lead to an increase in the use of community sentencing; a presumption against custodial sentences under 12 months; changes to recalls; an increase in the use of electronic tagging; and an earned progression model for those serving prison sentences.

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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2025**

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These systemic challenges amplify the critical need for PF's services. Our extensive experience and national reach across prisons position us uniquely to respond to the growing demand for meaningful, rehabilitative activities delivered by volunteers at no cost to the prison system.

Although the economic climate continues to pose fundraising challenges across the sector, our unique scale and mission-driven approach is significant. We anticipate the demand for PF's volunteer-led services will continue to grow, creating substantial opportunities for mission expansion despite practical obstacles.

We believe several key factors contribute to our current and future success:

- 1. Alignment with key stakeholders:** PF's mission is highly aligned with the objectives of HMPPS Chaplaincy, ensuring our services are actively welcomed and supported within prison chaplaincies.
- 2. Skilled and motivated volunteers:** Our large, committed volunteer base is crucial, contributing time, expertise and passion to effectively deliver our mission.
- 3. Vibrant faith community:** The active spiritual purpose of PF drives commitment and ensures our programmes remain true to our Christian foundations.
- 4. Strategic focus on volunteers:** Investing in volunteer recruitment and leadership development is a critical area for sustained growth and programme success.

**Volunteers and training**

The number of PF volunteers actively engaged in our mission at the end of this financial year is 2,238.

During the year, we delivered 27 training events with 220 volunteers attending. Training included volunteer induction training, Pastoral Care, Sycamore Tree Tutor and Group Facilitator, Angel Tree Coordinator, and Letter Link. In addition to the PF-led training, Pastoral Care volunteers were also able to access additional training from HMPPS and Cruse.

**Programmes and activities**

**Angel Tree**

Angel Tree (AT) allows people in prison to send a gift to their children at Christmas, free of charge to the person in prison and their family. We also run a similar scheme on Mother's Day to allow young offenders to send a gift and card to their mum or female carer. The programme is administered by trained volunteers and funds are raised regionally and nationally. Family cohesion and positive relationships are critical to rehabilitation and improving desistance. AT assists family cohesion and is much appreciated by those in prison and their families. Parents in prison write:

*'Angel Tree is one of the few positive things I can do for my children. It means so much to me to be able to take the initiative in helping to organise a present for my children. While the gift is only a material object the gesture is profound. As far as my children are concerned the gift has come directly from Dad. They are full of joy when they receive the gift and when they show me, nearly a year later, on video visit, the gift is still treasured. The Angel Tree scheme not only helps me to feel a little more of a valued parent and help to bolster my self-esteem a little, but also lets my children know they are valued and that even though I am not with them, they still mean the world to me.'*

- A parent in prison taking part in Angel Tree

*'I am so, so grateful for the work you do. It is the 4th year my children have received Angel Tree gifts. They are always delighted with them and want to tell me all about them. Your ministry has helped strengthen the bond between us over these difficult years. Thank you.'*

- A parent in prison taking part in Angel Tree

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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2025**

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At Christmas 2024, 4,467 presents were provided and delivered from parents in 97 prisons.

We also delivered *Angel Tree Mother's Day* in 25 prisons in 2025. The programme supports young adults in prison in their family relationships by enabling them to have a gift sent on their behalf, containing their own message, to their mother or other significant adult, on Mother's Day. 621 young adults sent a card and a gift this year.

**Letter Link**

*Letter Link (LL)* allows trained, supervised volunteers to write to people in prison. It is particularly valued by those who have no friends or family who visit or with whom they can correspond. The programme also enables volunteers with limited capacity to play an active part in PF's prison-based mission.

Our *Letter Link* programme has grown significantly in the past three years and 2024/25 was another record year in LL's thirteen-year history. At the end of 2024/25, 492 volunteer letter writers corresponding with people in 94 prisons across England and Wales. We believe that LL is the largest pen pal programme running in the prison estate.

**Prayer Line**

*Prayer Line (PL)* was introduced during the Covid-19 crisis to allow those confined in their cells for 23 hours a day to feel that they have not been abandoned by society and faith communities. It allows any person in prison to call a free number and leave a confidential message with their personal prayer request. PF's team of volunteers is committed to pray for each person who calls on that day and across the following month.

The programme continues to be a lifeline to many people in prison and a blessing to the volunteers who engage with the programme. 1,551 calls from 93 prisons were made to PL during 2024/25.

The PL programme team is trained to spot potential safeguarding issues. In addition to playing a part in the spiritual life of the people in prison, the service has also assisted the pastoral care of individuals as a planned component of the overall care brought to bear by the HMPPS Chaplaincy Team.

**Sycamore Tree**

After 25 transformative years, *Sycamore Tree* no longer meets the current criteria for endorsement under the 2023 National Framework for Interventions set out by His Majesty's Prison and Probation Service (HMPPS), and as such is not currently being delivered.

Alongside our sadness, we also know that there is much to celebrate, as the programme has impacted over 40,000 learners, delivered by hundreds of trained and dedicated Prison Fellowship volunteers. Thousands of learners have come not only to understand the impact of their actions and the experiences of those they harmed, but that change, forgiveness and a new future are possible.

Time and again, the programme has brought grace, insight and hope into places often marked by revenge and despair. As one learner expressed:

*'It made me realise you can change and there are people out there to help you. It made me think about who I have affected and how they feel. I will leave here feeling I can change.'*

Before the programme closed towards the end of 2024/25, demand for the programme remained high throughout the year with 147 courses being run across 58 different prison establishments. Across the year, 1,930 learners completed the course, with a 98% overall pass rate and a 90% retention rate.

**Bible Studies**

By the end of 2024-25, PF had produced and distributed 230 weekly *Bible Studies* for those in prison. The *Bible Studies* are distributed to chaplaincy departments in prisons across England and Wales, where they are printed and made available to anyone who wishes to receive them. In a prison system where staff shortages often limit

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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2025**

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the time individuals can spend outside their cells, these sheets have remained popular, offering not only valuable support for spiritual growth but also providing meaningful engagement and purposeful activity.

These studies are also made available to those outside of prison and to the wider PF International family.

***Pastoral Care***

There are 42 volunteers who have been trained as part of our *Pastoral Care* programme, offering bereavement support to people in prison. Since the Pastoral Care rollout, 3,016 individuals in prison have received support from our volunteers.

The required two-day *Pastoral Care* training is delivered by HMPPS staff, and additional optional bereavement training is available through charities like Cruse and Care for the Family.

*'Bereavement is a key factor in much criminal behaviour, getting people sent to prison. The effects of bereavement are also a block to rehabilitation, keeping people in prison. Therefore, it is vital to provide support for recent and historic bereavements for people in prison, so that they can move on with their lives and leave prison behind.'*

- Chaplain, HMP Lewes

**Key partnerships and relationships**

We are dedicated to forming both formal and informal partnerships that enhance the support we provide to individuals in prison. With over 1,500 charities in the criminal justice sector, we strive to collaborate with others in the field and benefit from shared expertise. Throughout the year, we have engaged positively with various organisations and will continue expanding our partnerships further by working with and signposting to additional organisations. Those that work with us in a formal capacity or on a regular basis are acknowledged below, and we appreciate their contributions.

**HM Prison and Probation Service**

The partnership between Prison Fellowship (PF) and HM Prison and Probation Service (HMPPS) is vital to our mission. HMPPS oversees the rehabilitation of individuals in custody and the community, and PF works closely with its Chaplaincy department in prisons across England and Wales. This longstanding relationship is built on mutual trust and respect, allowing PF volunteers to integrate with multi-faith chaplaincy teams and serve those in prison. Through this partnership, PF embodies our Christian values by treating every person they encounter—whether a prison governor or a person serving a life sentence—with dignity and compassion.

This partnership has been instrumental in expanding our ministry in recent years. Thanks to the support of HMPPS Chaplaincy, we have been able to launch programmes such as Prayer Line and were specifically invited to develop new programmes like Bible Studies and Pastoral Care. We recognise the importance of this partnership and remain dedicated to nurturing it, understanding that our ability to serve effectively in prisons relies on this deep, collaborative relationship.

**The Welcome Directory**

Our partnership with The Welcome Directory (TWD), which began in 2021-22, has been a great opportunity for both organisations to work together and support each other. TWD's goal of helping faith communities welcome prison leavers fits perfectly with our mission to assist people as they transition from prison to the community. PF volunteers have been using TWD's directory to connect prison leavers with faith communities that can offer support, which plays a key role in reducing the chances of reoffending. This collaboration helps us continue our work in guiding people on their faith journey after prison.

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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2025**

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**Signpost**

Signpost is a service created for chaplaincy teams, Prison Fellowship volunteers and others to find services that can support prison leavers as they re-enter the community. Our partnership represents a strategic opportunity for both PF and Signpost to enhance support for people transitioning from prison.

Signpost aligns well with PF's mission to provide services without crossing security thresholds, facilitating engagement with younger volunteers and families of those in prison.

Although Signpost is still in its early stages and requires further development, there is strong support for integrating Signpost under PF's umbrella.

To move forward, the Board of Trustees has agreed to actively investigate the potential for raising the necessary funding commitments.

**Prison Fellowship International**

We are a founding member of the Prison Fellowship International (PFI) family, which operates in 112 countries globally. This relationship allows PF to benefit from international best practices, receive practical assistance and offer support to other national ministries. In 2024-25, we assisted national ministries in the rest of the UK, the Republic of Ireland, and France with the rollout of the *Sycamore Tree* programme. Additionally, our partnership has made our weekly *Bible Studies* available for translation across Europe and the Central Asia region.

**Mothers' Union and Spurgeons:** We are grateful to the kind assistance the Mothers' Union and Spurgeons who give us practical help in running our *Angel Tree* programme each Christmas.

**UCB and other media outlets:** Promoting PF's work and helping us promote positive attitudes towards people in prison is much valued help from UCB and other media outlets.

**Prison Alpha and others:** We are grateful to Prison Alpha and others who give PF volunteers the opportunity to co-deliver spiritual programmes under the mandate of local prison chaplains.

**Prisons Week (PW):** During one week each October, *PW* facilitates the wider church across England and Wales focussing upon people in prison and their families.

**Junction 42:** Junction 42 regularly provides *Stories of Hope* cell-packs for people in prison. These packs contain spiritual and life-enhancing materials and through them we are most grateful that PF has been able to place promotional materials for our programmes.

**Book publishers:** Each year, PF is assisted by publishers who provide discounted, age-appropriate Christian themed books for distribution in our *Angel Tree* programme with the permission of the parent taking part in the scheme. This year, we are grateful for the support of Dernier, Eden and SPCK.

**Cruse:** We are delighted to work with Cruse around our *Pastoral Care* programme through the provision of resources and training.

**Fundraising**

Prison Fellowship is most grateful for the long-term commitment of donors. Income provided from Trusts and Partner bodies decreased during the year by 10% to £191,981.

PF is extremely grateful to all those who support our work financially including the following Trusts and Foundations in 2024/25:

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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2025**

Donations and grants giving £1,000 or more: 29th May 1961 Charitable Trust, Archer Trust, Ashburnham Thanksgiving Trust, Astor Foundation, Baron Davenport's Charity, C & K Sommer Trust, Chalk Cliff Trust, Chance To Change Foundation, David Pickford Charitable Foundation, Deo Gloria Trust, Dorema Charitable Trust, Edward Cadbury Trust (Inc), Elizabeth Bennett Charitable Trust, Forest Hill Charitable Trust, Fowler Smith & Jones Trust, Fulmer Charitable Trust, Hadrian Trust, Heart of Bucks Community Foundation, Highway One Trust, Marsh Charitable Trust, Mary Homfray Charitable Trust, Maurice & Hilda Laing Family Trust, Michael and Shirley Hunt Charitable Trust, Michael Marsh Charitable Trust, Moushill Trust, Mrs L D Rope Third Charitable Settlement, Mrs R P Tindall's Charitable Trust, Music in Ministry Trust, Paul Bassham Charitable Trust, Peter Stebbings Memorial Charity, R M Sales Charitable Trust, Ridley Godfrey Foundation, River Trust, Sabina Sutherland Charitable Trust, Seedfield Trust, Together Fund, W F Southall Trust and Winifred Eileen Kemp Trust.

Other donations and grants: Barry Davis Charitable Trust, Blakemore Foundation, Edgar Milward Charity, Jessie Spencer Trust, Liverpool Charity and Voluntary Services, Missionary Sisters of Our Lady of Africa Registered Charity, Norman Evershed Trust, Openwork Foundation, Orangefield Trust, Rothley Trust, Stockwell Charitable Trust and Sycamore Trust.

PF benefits from supporters whose foresight meant that the charity benefitted from their estates during the year. Giving in this area during the year was £216,637.

Overall, PF's donation income increased by £108,648 to £806,381.

Looking forward, PF will continue to follow a strategic fundraising approach based on excellent research and planning, with the aim of achieving a well-balanced, sustainable, professional, and cost-effective fundraising operation:

- Well-balanced – getting the fundraising mix as it should be, so that the charity is not over reliant on a particular source of funding;
- Dependable – so that planning can proceed with confidence;
- Cost effective – giving value for money to supporting donors, well run, not wasteful of cost or opportunities or priorities.

### Financial Results

The financial results for Prison Fellowship for the year 2024/25 reported net income of £65,413 (2023/24 net expenditure £28,700).

#### Breakdown of total income:

| Source                                                         | 2024/25        | 2023/24        | %age of total | %age prior year |
|----------------------------------------------------------------|----------------|----------------|---------------|-----------------|
| Donations                                                      | 393,613        | 422,658        | 47%           | 58%             |
| Legacies                                                       | 216,637        | 60,075         | 26%           | 8%              |
| Grants from charitable trusts & partner bodies                 | 191,981        | 212,754        | 23%           | 29%             |
| Police Crime Commissioners                                     | 4,150          | 2,246          |               |                 |
| Income from charitable activities, investment income and other | 34,963         | 36,222         | 4%            | 5%              |
| <b>Total</b>                                                   | <b>841,344</b> | <b>733,955</b> | <b>100%</b>   | <b>100%</b>     |

As can be seen from the table above, there was a fall in donation income and grants from charitable trustees and partner bodies and a rise in legacy income. Other sources of income grew in the period under review.

Income excluding legacy income and income from charitable activities and investment income was down by 7.5%.

Overall expenditure increased by 1.7%.

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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2025**

**Breakdown of total expenditure:**

| Source                                 | 2024/25        | 2023/24        | %age of total | %age prior year |
|----------------------------------------|----------------|----------------|---------------|-----------------|
| Raising funds                          | 125,668        | 100,948        | 16%           | 24%             |
| Operational expenditure                | 650,087        | 661,631        | 84%           | -1.7%           |
| Grants payable to partner organisation | 176            | 76             | -             | -               |
| <b>Total</b>                           | <b>775,931</b> | <b>762,655</b> | <b>100%</b>   | <b>1.7%</b>     |

**Reserves**

The Trustees' policy is to hold reserves to enable Prison Fellowship to plan and execute its important work over the medium term. This takes account of its commitments to prisons and staff as well as volatility in income. PF's unrestricted reserves at the year-end were £649,070 (2023/24 £527,829) and restricted reserves were £147,335 (2023/24 £203,163) with overall reserves showing a 8.9% increase over the prior year. The absolute minimum monthly amount required to meet its financial obligations in insolvency is estimated at £90,000 (2023/24 £90,000).

**Investment policy**

The Board of Trustees has the power to invest in a wide range of assets. Surplus funds were kept on deposit during the year. Rates are reviewed to ensure a satisfactory return with appropriate flexibility is obtained.

**Risk management**

The Trustees regularly monitor actual income and expenditure against formally approved budgets. No major financial risks are foreseen in the next financial year, and the organisation is well placed to fulfil its plans and mission. Longer term external risks arise from the challenging operating environment in prisons and the willingness of HMPPS and local prison governors to support the role of the third sector.

The Board holds an up-to-date register of risks to the charity. Risks are reviewed and their impact and probability assessed annually by the Board. Should unforeseen risks arise during the year, or known risks increase significantly, the CEO reports such risks to the Board so they may be assessed and further mitigating actions planned.

At the end of 2024/25 there were 13 risks on the risk register. All have mitigating actions, agreed as satisfactory by the Board.

**Future Plans**

Prison Fellowship's **mission** is simply stated:

*'To show Christ's love to people in prison by coming alongside them and supporting them'.*

And our **vision** is that:

*'Every life in prison is transformed'.*

We continue to focus on being:

**1. 'Christ centred and prisoner focused'**

PF's internal work and external outputs will be demonstrably focused on transforming the lives of people in prison. Every contact with PF will show Christ's love.

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**PRISON FELLOWSHIP**  
(A company limited by guarantee)

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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2025**

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**2. 'Volunteer engaged'**

PF will be mobilised through a co-created and highly consultative organisation. Structures, processes and competence will be present in PF that enable leadership opportunities for those who want them.

**3. 'Sustainable and resourced'**

PF will have the people, finance and prayer support it requires to confidently deliver its mission and goals.

**4. 'Excellent, lean and connected'**

PF will have a staff team who operate effective processes that equip and support volunteers to deliver PF's mission with ease. There is unity and free-flowing communication between individual volunteers, PF groups, staff and trustees. Relationships are constructive, interdependent and supportive of others fulfilling their ministry to prisoners. PF's work is recognised by stakeholders as high quality and its expenditure is appropriate for its size and donor profile.

In 2025/26 the next three-year strategic direction will be developed, with the following priorities:

**1. Recovery and rebuilding:** Following the unexpected change in a key programme, we will continue to rebuild momentum in finance, fundraising and volunteer engagement.

**2. Opportunities to expand provision:** As a credible organisation with over 45 years of experience, there are significant opportunities to expand support for people in the criminal justice system, which we will ensure we are positioned to respond to.

**3. National reach:** Maintaining a national reach across prisons in England and Wales is vital for the organisation's influence and position as a leading prison ministry.

**4. Equipping the Church:** The organisation will focus on equipping, empowering, and mobilising the Church for prison ministry, embedding this identity into its messaging and strategies to grow both its impact and resources.

**5. Advocacy:** Developing a prophetic voice around justice and restoration offers an opportunity to grow impact by both mobilising the Church in its ministry and influencing change within the criminal justice system.

**6. Organisational culture:** Continuing to invest in and uphold a strong, healthy, prayerful culture.

Approved by order of the members of the board of Trustees on 23 November 2025 and signed on their behalf by:

*Peter Harlock*

.....  
**Peter Harlock**  
Chair

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**PRISON FELLOWSHIP**  
**(A company limited by guarantee)**

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**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF PRISON FELLOWSHIP**

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**Opinion**

We have audited the financial statements of Prison Fellowship (the 'charitable company') for the year ended 31 March 2025 which comprise the Statement of financial activities, the Balance sheet, the Statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2025 and of its incoming resources and application of resources, including its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

**Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the United Kingdom, including the Financial Reporting Council's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

**Conclusions relating to going concern**

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

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**PRISON FELLOWSHIP**  
**(A company limited by guarantee)**

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**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF PRISON FELLOWSHIP (CONTINUED)**

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**Other information**

The other information comprises the information included in the Annual report other than the financial statements and our Auditors' report thereon. The Trustees are responsible for the other information contained within the Annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

**Opinion on other matters prescribed by the Companies Act 2006**

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Trustees' report for the financial year for which the financial statements are prepared is consistent with the financial statements.
- the Trustees' report has been prepared in accordance with applicable legal requirements.

**Matters on which we are required to report by exception**

In the light of our knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' report.

We have nothing to report in respect of the following matters in relation to which Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of Trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the Trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the Trustees' report and from the requirement to prepare a Strategic report.

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**PRISON FELLOWSHIP**  
**(A company limited by guarantee)**

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**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF PRISON FELLOWSHIP (CONTINUED)**

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**Responsibilities of trustees**

As explained more fully in the Trustees' responsibilities statement, the Trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

**PRISON FELLOWSHIP**  
(A company limited by guarantee)

**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF PRISON FELLOWSHIP (CONTINUED)**

**Auditors' responsibilities for the audit of the financial statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditors' report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- carrying out substantive checking to supporting documents on a sample basis of individual transactions within income and expenditure to give comfort that on a sample basis the SOFA does not contain any irregular items;
- carrying out walk-through testing to verify that the charity's accounting systems and controls are being implemented as designed; and
- verifying that material balances within the Balance Sheet are supported by third party evidence to confirm the existence and valuation of these balances at the balance sheet date.

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion of the effectiveness of the charitable company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Trustees.
- Conclude on the appropriateness of the Trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charitable company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our Auditors' report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our Auditors' report. However, future events or conditions may cause the charitable company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

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**PRISON FELLOWSHIP**  
**(A company limited by guarantee)**

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**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF PRISON FELLOWSHIP (CONTINUED)**

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**Use of our report**

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an Auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and its members, as a body, for our audit work, for this report, or for the opinions we have formed.



**Robert Smith (Senior statutory auditor)**  
for and on behalf of  
**Griffin Stone Moscrop & Co**  
Chartered Accountants  
Statutory Auditors  
21-27 Lamb's Conduit Street  
London  
WC1N 3GS

Date:

1/12/2015

**PRISON FELLOWSHIP**  
(A company limited by guarantee)

**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)  
FOR THE YEAR ENDED 31 MARCH 2025**

|                                    | Note | Restricted<br>funds<br>2025<br>£ | Unrestricted<br>funds<br>2025<br>£ | Total<br>funds<br>2025<br>£ | Total<br>funds<br>2024<br>£ |
|------------------------------------|------|----------------------------------|------------------------------------|-----------------------------|-----------------------------|
| <b>Income from:</b>                |      |                                  |                                    |                             |                             |
| Donations and legacies             | 3    | 236,488                          | 569,893                            | 806,381                     | 697,733                     |
| Charitable activities              | 4    | -                                | 10,132                             | 10,132                      | 10,000                      |
| Investments                        | 5    | -                                | 24,831                             | 24,831                      | 26,222                      |
| <b>Total income</b>                |      | <b>236,488</b>                   | <b>604,856</b>                     | <b>841,344</b>              | <b>733,955</b>              |
| <b>Expenditure on:</b>             |      |                                  |                                    |                             |                             |
| Raising funds                      | 6    | -                                | 125,668                            | 125,668                     | 100,948                     |
| Charitable activities              | 7    | 292,316                          | 357,947                            | 650,263                     | 661,707                     |
| <b>Total expenditure</b>           |      | <b>292,316</b>                   | <b>483,615</b>                     | <b>775,931</b>              | <b>762,655</b>              |
| <b>Net movement in funds</b>       |      | <b>(55,828)</b>                  | <b>121,241</b>                     | <b>65,413</b>               | <b>(28,700)</b>             |
| <b>Reconciliation of funds:</b>    |      |                                  |                                    |                             |                             |
| Total funds brought forward        |      | 203,163                          | 527,829                            | 730,992                     | 759,692                     |
| Net movement in funds              |      | (55,828)                         | 121,241                            | 65,413                      | (28,700)                    |
| <b>Total funds carried forward</b> |      | <b>147,335</b>                   | <b>649,070</b>                     | <b>796,405</b>              | <b>730,992</b>              |

The Statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 19 to 33 form part of these financial statements.

**PRISON FELLOWSHIP**  
(A company limited by guarantee)  
REGISTERED NUMBER: 05003795

**BALANCE SHEET**  
**AS AT 31 MARCH 2025**

|                                                | Note | 2025<br>£             | 2024<br>£             |
|------------------------------------------------|------|-----------------------|-----------------------|
| <b>Fixed assets</b>                            |      |                       |                       |
| Tangible assets                                | 12   | 3,447                 | 4,270                 |
|                                                |      | <u>3,447</u>          | <u>4,270</u>          |
| <b>Current assets</b>                          |      |                       |                       |
| Debtors                                        | 13   | 23,998                | 25,615                |
| Cash at bank and in hand                       |      | 870,136               | 793,706               |
|                                                |      | <u>894,134</u>        | <u>819,321</u>        |
| <b>Current liabilities</b>                     |      |                       |                       |
| Creditors: amounts falling due within one year | 14   | (101,176)             | (92,599)              |
| <b>Net current assets</b>                      |      | <u>792,958</u>        | <u>726,722</u>        |
| <b>Total assets less current liabilities</b>   |      | <u>796,405</u>        | <u>730,992</u>        |
| <b>Total net assets</b>                        |      | <u><u>796,405</u></u> | <u><u>730,992</u></u> |
| <b>Charity funds</b>                           |      |                       |                       |
| Restricted funds                               | 16   | 147,335               | 203,163               |
| Unrestricted funds                             | 16   | 649,070               | 527,829               |
| <b>Total funds</b>                             |      | <u><u>796,405</u></u> | <u><u>730,992</u></u> |

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:

*Peter Harlock*  
.....  
**Peter Harlock**  
Chair  
Date: 23 November 2025

*Philip Miller*  
.....  
**Philip Miller**  
Treasurer

The notes on pages 19 to 33 form part of these financial statements.

**PRISON FELLOWSHIP**  
(A company limited by guarantee)

**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED 31 MARCH 2025**

|                                                         | 2025<br>£ | 2024<br>£ |
|---------------------------------------------------------|-----------|-----------|
| <b>Cash flows from operating activities</b>             |           |           |
| Net cash used in operating activities                   | 52,658    | 17,050    |
| <b>Cash flows from investing activities</b>             |           |           |
| Dividends, interests and rents from investments         | 24,831    | 26,222    |
| Purchase of tangible fixed assets                       | (1,059)   | (5,305)   |
| <b>Net cash provided by investing activities</b>        | 23,772    | 20,917    |
| <b>Cash flows from financing activities</b>             |           |           |
| <b>Net cash provided by financing activities</b>        | -         | -         |
| <b>Change in cash and cash equivalents in the year</b>  | 76,430    | 37,967    |
| Cash and cash equivalents at the beginning of the year  | 793,706   | 755,739   |
| <b>Cash and cash equivalents at the end of the year</b> | 870,136   | 793,706   |

The notes on pages 19 to 33 form part of these financial statements

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**PRISON FELLOWSHIP**  
(A company limited by guarantee)

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2025**

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**1. General information**

Prison Fellowship is a registered charity with the Charity Commission for England & Wales (charity number: 1102254) and a private company limited by guarantee, incorporated in England and Wales (company number: 05003795). The principal place of business can be found on the reference and administrative details page.

**2. Accounting policies**

**2.1 Basis of preparation of financial statements**

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Prison Fellowship meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

**2.2 Income**

All income is recognised once the Company has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Donations, together with any associated income tax recovery, are recognised when the donation is received. Legacies are included when the charity is entitled to the funds. Where valuation of legacies cannot be readily determined at the year end, in the case of unsold property or shares, the facts are disclosed as a note to the accounts and the income recognised when the valuation becomes available.

**2.3 Expenditure**

Expenditure on operational programmes is recognised in the period in which it is incurred. Grants payable to partner organisations for projects are included in the Statement of Financial Activities when approved by the Trustees.

Expenditure on raising funds includes the salaries and related on-costs of the staff who promote fund-raising; and direct expenditure on fund-raising initiatives.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Company's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

**2.4 Interest receivable**

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Company; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

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**PRISON FELLOWSHIP**  
(A company limited by guarantee)

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2025**

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**2. Accounting policies (continued)**

**2.5 Tangible fixed assets and depreciation**

Tangible fixed assets costing £500 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following basis:

|                  |   |     |
|------------------|---|-----|
| Office equipment | - | 25% |
|------------------|---|-----|

**2.6 Debtors**

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

**2.7 Cash at bank and in hand**

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

**2.8 Liabilities and provisions**

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

**2.9 Financial instruments**

The Company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

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**PRISON FELLOWSHIP**  
**(A company limited by guarantee)**

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2025**

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**2. Accounting policies (continued)**

**2.10 Pensions**

The Company operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Company to the fund in respect of the year.

**2.11 Fund accounting**

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Company and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Company for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

**PRISON FELLOWSHIP**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2025**

**3. Income from donations and legacies**

|                                                  | Restricted<br>funds<br>2025<br>£ | Unrestricted<br>funds<br>2025<br>£ | Total<br>funds<br>2025<br>£ |
|--------------------------------------------------|----------------------------------|------------------------------------|-----------------------------|
| Donations                                        | 122,109                          | 271,504                            | 393,613                     |
| Legacies                                         | -                                | 216,637                            | 216,637                     |
| Grants from charitable trustees & partner bodies | 114,379                          | 77,602                             | 191,981                     |
| Police Crime Commissioner                        | -                                | 4,150                              | 4,150                       |
| <b>Total 2025</b>                                | <b>236,488</b>                   | <b>569,893</b>                     | <b>806,381</b>              |

  

|                                                  | Restricted<br>funds<br>2024<br>£ | Unrestricted<br>funds<br>2024<br>£ | Total<br>funds<br>2024<br>£ |
|--------------------------------------------------|----------------------------------|------------------------------------|-----------------------------|
| Donations                                        | 159,465                          | 263,193                            | 422,658                     |
| Legacies                                         | -                                | 60,075                             | 60,075                      |
| Grants from charitable trustees & partner bodies | 113,371                          | 99,383                             | 212,754                     |
| Police Crime Commissioner                        | 2,246                            | -                                  | 2,246                       |
| <b>Total 2024</b>                                | <b>275,082</b>                   | <b>422,651</b>                     | <b>697,733</b>              |

**4. Income from charitable activities**

|                       | Unrestricted<br>funds<br>2025<br>£ | Total<br>funds<br>2025<br>£ |
|-----------------------|------------------------------------|-----------------------------|
| Sycamore Tree courses | 10,132                             | 10,132                      |
| <b>Total 2025</b>     | <b>10,132</b>                      | <b>10,132</b>               |

**PRISON FELLOWSHIP**  
**(A company limited by guarantee)**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2025**

**4. Income from charitable activities (continued)**

|                       | Unrestricted<br>funds<br>2024<br>£ | Total<br>funds<br>2024<br>£ |
|-----------------------|------------------------------------|-----------------------------|
| Sycamore Tree courses | 10,000                             | 10,000                      |
| Total 2024            | 10,000                             | 10,000                      |

**5. Investment income**

|                          | Unrestricted<br>funds<br>2025<br>£ | Total<br>funds<br>2025<br>£ |
|--------------------------|------------------------------------|-----------------------------|
| Deposit account interest | 24,831                             | 24,831                      |
| Total 2025               | 24,831                             | 24,831                      |

|                          | Unrestricted<br>funds<br>2024<br>£ | Total<br>funds<br>2024<br>£ |
|--------------------------|------------------------------------|-----------------------------|
| Deposit account interest | 26,222                             | 26,222                      |
| Total 2024               | 26,222                             | 26,222                      |

**PRISON FELLOWSHIP**  
**(A company limited by guarantee)**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2025**

**6. Expenditure on raising funds**

**Costs of raising voluntary income**

|                                  | <b>Unrestricted<br/>funds<br/>2025<br/>£</b> | <b>Total<br/>funds<br/>2025<br/>£</b> |
|----------------------------------|----------------------------------------------|---------------------------------------|
| Staff costs and consultancy fees | 86,379                                       | 86,379                                |
| Other direct costs               | 39,289                                       | 39,289                                |
| <b>Total 2025</b>                | <b>125,668</b>                               | <b>125,668</b>                        |
|                                  |                                              |                                       |
|                                  | <b>Unrestricted<br/>funds<br/>2024<br/>£</b> | <b>Total<br/>funds<br/>2024<br/>£</b> |
| Staff costs and consultancy fees | 70,765                                       | 70,765                                |
| Other direct costs               | 30,183                                       | 30,183                                |
| <b>Total 2024</b>                | <b>100,948</b>                               | <b>100,948</b>                        |

**PRISON FELLOWSHIP**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2025**

**7. Analysis of expenditure on charitable activities**

**Summary by fund type**

|                                        | Restricted<br>funds<br>2025<br>£ | Unrestricted<br>funds<br>2025<br>£ | Total<br>2025<br>£ |
|----------------------------------------|----------------------------------|------------------------------------|--------------------|
| Operational Programmes                 | 292,316                          | 357,771                            | 650,087            |
| Grants payable to partner organisation | -                                | 176                                | 176                |
| <b>Total 2025</b>                      | <b>292,316</b>                   | <b>357,947</b>                     | <b>650,263</b>     |

|                                        | Restricted<br>funds<br>2024<br>£ | Unrestricted<br>funds<br>2024<br>£ | Total<br>2024<br>£ |
|----------------------------------------|----------------------------------|------------------------------------|--------------------|
| Operational Programmes                 | 283,415                          | 378,216                            | 661,631            |
| Grants payable to partner organisation | -                                | 76                                 | 76                 |
| <b>Total 2024</b>                      | <b>283,415</b>                   | <b>378,292</b>                     | <b>661,707</b>     |

**8. Analysis of expenditure by activities**

|                                        | Activities<br>undertaken<br>directly<br>2025<br>£ | Support<br>costs<br>2025<br>£ | Total<br>funds<br>2025<br>£ |
|----------------------------------------|---------------------------------------------------|-------------------------------|-----------------------------|
| Operational Programmes                 | 642,857                                           | 7,230                         | 650,087                     |
| Grants payable to partner organisation | 176                                               | -                             | 176                         |
| <b>Total 2025</b>                      | <b>643,033</b>                                    | <b>7,230</b>                  | <b>650,263</b>              |

**PRISON FELLOWSHIP**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2025**

**8. Analysis of expenditure by activities (continued)**

|                                        | Activities<br>undertaken<br>directly<br>2024<br>£ | Support<br>costs<br>2024<br>£ | Total<br>funds<br>2024<br>£ |
|----------------------------------------|---------------------------------------------------|-------------------------------|-----------------------------|
| Operational Programmes                 | 653,486                                           | 8,145                         | 661,631                     |
| Grants payable to partner organisation | 76                                                | -                             | 76                          |
| <b>Total 2024</b>                      | <b>653,562</b>                                    | <b>8,145</b>                  | <b>661,707</b>              |

**9. Auditors' remuneration**

|                                                                                      | 2025<br>£    | 2024<br>£    |
|--------------------------------------------------------------------------------------|--------------|--------------|
| Fees payable to the Company's auditor for the audit of the Company's annual accounts | <b>6,250</b> | <b>6,250</b> |

**10. Staff costs**

|                                                      | 2025<br>£      | 2024<br>£      |
|------------------------------------------------------|----------------|----------------|
| Wages and salaries                                   | <b>396,464</b> | <b>404,133</b> |
| Social security costs                                | <b>33,600</b>  | <b>33,925</b>  |
| Contribution to defined contribution pension schemes | <b>12,998</b>  | <b>11,606</b>  |
|                                                      | <b>443,062</b> | <b>449,664</b> |

The average number of persons employed by the Company during the year was as follows:

|           | 2025<br>No. | 2024<br>No. |
|-----------|-------------|-------------|
| Employees | <b>14</b>   | <b>14</b>   |

**PRISON FELLOWSHIP**  
**(A company limited by guarantee)**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2025**

**10. Staff costs (continued)**

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

|                               | 2025<br>No. | 2024<br>No. |
|-------------------------------|-------------|-------------|
| In the band £80,001 - £90,000 | -           | 1           |

The key management of personnel of the charity, comprise the trustees and the CEO. The total employee benefits of the key management of the charity were £85,442 (2024: £97,751).

**11. Trustees' remuneration and expenses**

During the year, no Trustees received any remuneration or other benefits (2024 - £NIL).

During the year ended 31 March 2025, expenses totalling £201 were reimbursed or paid directly to 2 Trustees (2024 - £35 to 1 Trustee).

**PRISON FELLOWSHIP**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2025**

**12. Tangible fixed assets**

|                          | Office<br>equipment<br>£ |
|--------------------------|--------------------------|
| <b>Cost or valuation</b> |                          |
| At 1 April 2024          | 82,231                   |
| Additions                | 1,059                    |
|                          | <u>83,290</u>            |
| At 31 March 2025         | <u>83,290</u>            |
| <b>Depreciation</b>      |                          |
| At 1 April 2024          | 77,961                   |
| Charge for the year      | 1,882                    |
|                          | <u>79,843</u>            |
| At 31 March 2025         | <u>79,843</u>            |
| <b>Net book value</b>    |                          |
| At 31 March 2025         | <u><u>3,447</u></u>      |
| At 31 March 2024         | <u><u>4,270</u></u>      |

**13. Debtors**

|                            | 2025<br>£            | 2024<br>£            |
|----------------------------|----------------------|----------------------|
| <b>Due within one year</b> |                      |                      |
| Trade debtors              | -                    | 7,067                |
| Prepayments                | 21,024               | 16,085               |
| Tax recoverable            | 2,974                | 2,463                |
|                            | <u><u>23,998</u></u> | <u><u>25,615</u></u> |

**PRISON FELLOWSHIP**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2025**

**14. Creditors: Amounts falling due within one year**

|                                    | 2025<br>£      | 2024<br>£     |
|------------------------------------|----------------|---------------|
| Trade creditors                    | 7,511          | 11,165        |
| Other taxation and social security | 8,615          | 11,262        |
| Other creditors                    | 58,841         | 47,883        |
| Accruals and deferred income       | 26,209         | 22,289        |
|                                    | <u>101,176</u> | <u>92,599</u> |

**15. Financial instruments**

|                                                                        | 2025<br>£      | 2024<br>£      |
|------------------------------------------------------------------------|----------------|----------------|
| <b>Financial assets</b>                                                |                |                |
| Financial assets measured at fair value through income and expenditure | <u>870,136</u> | <u>793,706</u> |

Financial assets measured at fair value through income and expenditure comprise cash at bank and in hand.

**PRISON FELLOWSHIP**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2025**

**16. Statement of funds**

**Statement of funds - current year**

|                                                           | Balance at 1<br>April 2024<br>£ | Income<br>£    | Expenditure<br>£ | Balance at<br>31 March<br>2025<br>£ |
|-----------------------------------------------------------|---------------------------------|----------------|------------------|-------------------------------------|
| <b>Unrestricted funds</b>                                 |                                 |                |                  |                                     |
| General Funds                                             | 527,829                         | 604,856        | (483,615)        | 649,070                             |
| <b>Restricted funds</b>                                   |                                 |                |                  |                                     |
| Angel Tree, held centrally                                | 73,053                          | 98,503         | (142,040)        | 29,516                              |
| Sycamore Tree courses generally, held centrally           | -                               | 39,665         | (39,665)         | -                                   |
| Sycamore Tree courses at specific prisons, held centrally | 15,143                          | 50,016         | (41,308)         | 23,851                              |
| Volunteer Development                                     | 23,051                          | 910            | (23,961)         | -                                   |
| Other groups funds, held by regional groups               | 40,476                          | 18,796         | (14,913)         | 44,359                              |
| Angel Tree, held by regional groups                       | 51,440                          | 28,598         | (30,429)         | 49,609                              |
|                                                           | 203,163                         | 236,488        | (292,316)        | 147,335                             |
| <b>Total of funds</b>                                     | <b>730,992</b>                  | <b>841,344</b> | <b>(775,931)</b> | <b>796,405</b>                      |

**PRISON FELLOWSHIP**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2025**

**16. Statement of funds (continued)**

**Statement of funds - prior year**

|                                                           | Balance at<br>1 April 2023<br>£ | Income<br>£    | Expenditure<br>£ | Balance at<br>31 March<br>2024<br>£ |
|-----------------------------------------------------------|---------------------------------|----------------|------------------|-------------------------------------|
| <b>Unrestricted funds</b>                                 |                                 |                |                  |                                     |
| General Funds                                             | 548,196                         | 458,873        | (479,240)        | 527,829                             |
| <b>Restricted funds</b>                                   |                                 |                |                  |                                     |
| Angel Tree, held centrally                                | 86,350                          | 100,595        | (113,892)        | 73,053                              |
| Sycamore Tree courses generally, held centrally           | -                               | 50,207         | (50,207)         | -                                   |
| Sycamore Tree courses at specific prisons, held centrally | 19,479                          | 25,354         | (29,690)         | 15,143                              |
| Volunteer Development                                     | 23,051                          | 43,116         | (43,116)         | 23,051                              |
| Other groups funds, held by regional groups               | 33,243                          | 24,189         | (16,956)         | 40,476                              |
| Angel Tree, held by regional groups                       | 49,373                          | 31,621         | (29,554)         | 51,440                              |
|                                                           | <u>211,496</u>                  | <u>275,082</u> | <u>(283,415)</u> | <u>203,163</u>                      |
| <b>Total of funds</b>                                     | <u>759,692</u>                  | <u>733,955</u> | <u>(762,655)</u> | <u>730,992</u>                      |

**Angel Tree** - *Angel Tree* provides Christmas presents for the children of prisoners, thus helping family links to be maintained.

**Angel Tree funds held centrally** - This fund represents *Angel Tree* monies held by PF central office.

**Angel Tree funds held by locally** - This fund represents *Angel Tree* monies held by PF local groups.

**Sycamore Tree courses** - *Sycamore Tree* courses are accredited programmes for prisoners on victim awareness and restorative justice. These funds represent donations that have been provided specifically to fund these courses; either across the sector, or in specific prisons or groups of prisons.

**Other funds held by Local Groups** - This represents balances held by local Prison Fellowship groups operating throughout England and Wales, for local Prison Fellowship related activities.

**PRISON FELLOWSHIP**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2025**

**17. Analysis of net assets between funds**

**Analysis of net assets between funds - current year**

|                               | Restricted<br>funds<br>2025<br>£ | Unrestricted<br>funds<br>2025<br>£ | Total<br>funds<br>2025<br>£ |
|-------------------------------|----------------------------------|------------------------------------|-----------------------------|
| Tangible fixed assets         | -                                | 3,447                              | 3,447                       |
| Current assets                | 147,335                          | 746,799                            | 894,134                     |
| Creditors due within one year | -                                | (101,176)                          | (101,176)                   |
| <b>Total</b>                  | <b>147,335</b>                   | <b>649,070</b>                     | <b>796,405</b>              |

**18. Reconciliation of net movement in funds to net cash flow from operating activities**

|                                                                                | 2025<br>£     | 2024<br>£     |
|--------------------------------------------------------------------------------|---------------|---------------|
| Net income/expenditure for the year (as per Statement of Financial Activities) | 65,413        | (28,700)      |
| <b>Adjustments for:</b>                                                        |               |               |
| Depreciation charges                                                           | 1,882         | 2,545         |
| Dividends, interests and rents from investments                                | (24,831)      | (26,222)      |
| Decrease in debtors                                                            | 1,617         | 53,065        |
| Increase in creditors                                                          | 8,577         | 16,362        |
| <b>Net cash provided by operating activities</b>                               | <b>52,658</b> | <b>17,050</b> |

**19. Analysis of cash and cash equivalents**

|                                        | 2025<br>£      | 2024<br>£      |
|----------------------------------------|----------------|----------------|
| Cash in hand                           | 870,136        | 793,706        |
| <b>Total cash and cash equivalents</b> | <b>870,136</b> | <b>793,706</b> |

**PRISON FELLOWSHIP**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2025**

**20. Analysis of changes in net debt**

|                          | At 1 April<br>2024 | Cash flows    | At 31 March<br>2025 |
|--------------------------|--------------------|---------------|---------------------|
|                          | £                  | £             | £                   |
| Cash at bank and in hand | 793,706            | 76,430        | 870,136             |
|                          | <u>793,706</u>     | <u>76,430</u> | <u>870,136</u>      |

**21. Pension commitments**

The group operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the group in an independently administered fund. The pension cost charge represents contributions payable by the group to the fund and amounted to £12,998 (2024 - £11,606). No amounts were payable to the fund at the balance sheet date.

**22. Operating lease commitments**

At 31 March 2025 the Company had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

|                                              | 2025<br>£     | 2024<br>£     |
|----------------------------------------------|---------------|---------------|
| Not later than 1 year                        | 8,617         | 20,389        |
| Later than 1 year and not later than 5 years | 1,901         | 3,422         |
|                                              | <u>10,518</u> | <u>23,811</u> |

**23. Related party transactions**

The charity received total donations of £5,434 (2024- £5,070) from the trustees during the year.

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# Accounts

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## **PRISON FELLOWSHIP**

**(A company limited by guarantee)**

### **TRUSTEES' REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MARCH 2024**

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**PRISON FELLOWSHIP**  
**(A company limited by guarantee)**

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**PRISON FELLOWSHIP**  
**(A company limited by guarantee)**

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**TRUSTEES' REPORT**  
**FOR THE YEAR ENDED 31 MARCH 2024**

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**CHAIR'S REPORT**

In Prison Fellowship we serve as hands, feet and voice for the wider Church to meet its Biblical calling to be part of the transformation and support of people in prison across England and Wales.

As I consider this past year, yet again I find there is cause for much thanksgiving. I am enormously grateful for:

- **everyone who prays for our ministry.** Prayer is the bedrock and driving force of all that we do. We have witnessed a glimpse of its impact in the ongoing strong representation at our monthly national prayer meetings and across our 87 local Prison Fellowship groups;
- **our 2,392 volunteers.** This dedicated group is the lifeblood of the work. They not only pray but also give so much of their time helping to plan and deliver our programmes. This year, we have seen an increase in the number of churches sending new volunteers and have exceeded our recruitment target, welcoming a number of new volunteers;
- **those who give financially to support the work.** It is a difficult financial environment for many individuals and grant-giving organisations. However, our donation income has held steady.
- **the chaplaincy teams** in prisons across England and Wales who welcome us and whom we support in many different ways;
- **our Support Team and Board** who provide the glue, co-ordination and expertise.

These continue to be challenging times for those who live and work in prison. Overcrowding is greater than ever, budgets remain tight, and understaffing - although improving - is still ever present. Prison Fellowship's mission and the services we provide through chaplaincies have never been more important and more in demand.

In addition to the established programmes we provide in prisons from our restorative justice course Sycamore Tree and our gift-giving programme Angel Tree to our prison pen pal scheme Letter Link, our free Prayer Line service and supporting delivery of our weekly Bible Studies, this year we have seen the expansion of our Pastoral Care pilot, supporting people in prison who have suffered loss or bereavement. Currently Prison Fellowship volunteers are supporting this programme with chaplaincies in 12 prisons, with the expectation that in the coming year this will expand into 14 more establishments.

During our next year we will see a major handover in leadership. In July 2024, with sadness but great gratitude, we will say goodbye to our CEO Peter Holloway who has led Prison Fellowship with great skill and grace for almost nine years. We are excited to welcome Catherine De Souza as our new CEO, who will join us in September 2024, to lead us in this next season which we believe will provide new opportunities to deliver even greater impact alongside like-minded organisations.

This handover has made me reflect on the faithful service of those who have come before us, paving the way for what we do now; the many volunteers, supporters and staff who, at different times over the past 45 years, have prayed, acted and worked with prison chaplaincies. We stand on their shoulders as we continue this work.

Most of all, I give thanks for the privilege for all of us to be part of this great work. I am reminded of the words of the great 18th Century missionary to India, William Carey, who preached, 'Expect great things from God; Attempt great things for God.' May that be our cry also for this coming season.

For we are God's handiwork, created in Christ Jesus to do good works, which God prepared in advance for us to do. – Ephesians 2:10.

*Peter Harlock*

**Peter Harlock**  
Chair of Trustees

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**PRISON FELLOWSHIP**  
**(A company limited by guarantee)**

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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2024**

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The Trustees present their annual report together with the audited financial statements of the Prison Fellowship for the year 1 April 2023 to 31 March 2024. The Annual report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the Annual report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Since the Company qualifies as small under section 382 of the Companies Act 2006, the Strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**  
5003795 (England and Wales)

**Registered Charity number**  
1102254

**Registered office**  
21-27 Lamb's Conduit Street  
London, WC1N 3GS

**Trustees**

|                                      |                                   |
|--------------------------------------|-----------------------------------|
| Mr Peter Francis Travers Harlock     | Chair                             |
| Mr David Wesley Cooke                |                                   |
| Ms Patricia Molly Hodson             |                                   |
| Rev Joanna Honour                    |                                   |
| Mr Andrew Roger Jordon               | Treasurer (until 16 May 2024)     |
| Dr Stephen Rawlins                   | Resigned 22 November 2023         |
| Ms Maria Olukemi Shaw (nee Adeshina) | Resigned 31 May 2023              |
| Rev Kathleen Mavis Kirby             |                                   |
| Ms Ruth Woodhouse                    |                                   |
| Mr Philip Michael Miller             | Treasurer Appointed 14 March 2024 |
| Ms Avril Helen Arundel               | Appointed 28 March 2024           |
| Ms Sandra Lorraine Wallace           | Appointed 28 March 2024           |

**Chief Executive Officer**  
Mr Peter Holloway

**Auditors**  
Griffin Stone Moscrop & Co  
Chartered Accountants and Statutory Auditors  
21-27 Lamb's Conduit Street  
London, WC1N 3GS

**Bankers**  
HSBC Bank plc  
99 High Street  
CHELMSFORD  
Essex, CM1 1EQ

**Website**  
[www.prisonfellowship.org.uk](http://www.prisonfellowship.org.uk)

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**PRISON FELLOWSHIP**  
**(A company limited by guarantee)**

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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2024**

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**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing Instrument and Constitution**

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

**Board of Trustees**

During the year, the Board met for four normal meetings. The Audit and Risk Board sub-committee met once during the year and the Governance and Nominations sub-committee met three times..

**Aims, Objects and Geographical Area**

Prison Fellowship aims to support people in prison by coming alongside them, providing practical help through its programmes, and by supporting their plans to stop offending. We aim to offer our programmes and services throughout England and Wales to all willing to accept them. They are inclusive and open to people of any age, ability, faith, gender or ethnicity.

Our objectives are to provide prayer and support for people in prison by having:

1. Every prison supported by Prison Fellowship Local Groups;
2. Prison Fellowship Volunteers regularly active in every prison;
3. Prayer support available for every individual person in prison and in every prison;
4. A range of programmes to allow our Local Groups and members to support people in all types of prisons;
5. A national infrastructure to:
  - Provide support for every Volunteer and Local Group, allowing us to recruit, train and retain our Volunteers and give them a high-quality experience and proficient delivery to prisons;
  - Offer opportunities to give financially to our work;
  - Increase our reach to all communities.

**Public benefit**

The Trustees confirm that they have complied with the duty in section 4 of the Charities Act 2006 to have due regard to the Charity Commission's general guidance on public benefit. Earlier paragraphs of this report set out the purpose and objects of Prison Fellowship; the focus of our work and how we ensure that our work delivered our aims. The Trustees are satisfied that the aims and objectives of the charity meet the public benefit requirement; and that the charity's activities are in support of those aims.

**SUMMARY OF THE YEAR**

The prison system in England and Wales faces many difficulties including overcrowding, understaffing and a lack of rehabilitative activities. With the prison population expected to reach 100,000 by 2027, conditions remain challenging. As of January 2023, 20% of people in prison live in overcrowded conditions, and there has been a 13% decrease in prison staff since 2010. Most prisons lack adequate purposeful activity, highlighting the need for increased support.

For Prison Fellowship (PF), these challenges present significant opportunities. The pressure on prisons and chaplains has created enormous demand for volunteers who can provide meaningful, rehabilitative activities at no cost to the prison system. PF's longstanding reputation as a reliable provider of skilled chaplaincy volunteers places us in a strong position to expand our mission and meet the growing needs of prisons.

Although the economic climate poses fundraising challenges, our unique scale and mission-driven approach sets it apart from other third-sector organisations. We anticipate the demand for PF's volunteer-led services will continue to grow, creating substantial opportunities for mission expansion despite practical obstacles.

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**PRISON FELLOWSHIP**  
**(A company limited by guarantee)**

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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2024**

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PF is in a strong position to move forward, with several key factors contributing to our current and future success:

1. **Mission alignment with key stakeholders.** PF's mission is well-aligned with the objectives of its primary stakeholder, HMPPS Chaplaincy. This relationship ensures that PF's services and initiatives are not only welcomed but actively supported within prison environments.
2. **Skilled and motivated volunteers.** PF has cultivated a highly-skilled and motivated volunteer base. These volunteers play a crucial role in fulfilling the organisation's mission, contributing their time, expertise, and passion to support people in prison and their families.
3. **Strong mission and values.** Our mission and values are well understood and actively lived out by the Support Team and volunteers alike. This shared commitment ensures cohesion and purpose throughout PF.
4. **Vibrant faith community.** The faith aspect of PF remains alive and vibrant, infusing the organisation's work with spiritual purpose. This energy drives the commitment to PF's mission, ensuring that we remain true to our Christian foundations.
5. **Growing mission delivery.** We are seeing growth in the delivery of our mission, expanding our reach and impact. This growth is testament to the commitment of our volunteers and evidence of the demand for our work in prisons across England and Wales.
6. **Financial stability.** While external factors could influence the organisation's financial situation, we are currently enjoying a period of relative financial stability. This stability allows for more strategic planning and the ability to invest in key areas of development.
7. **Focus on volunteer recruitment and leadership development.** Volunteer recruitment and development remain a critical area for PF. Growing the leadership cadre is particularly important to ensure sustained growth and to support the continued success of our programmes. The recent recruitment of Andrew Hulley as the new Head of Volunteer Engagement has been a significant step in strengthening this area. His role has already proven vital in enhancing volunteer engagement and leadership within the organisation.

Overall, PF is well-positioned for continued growth and impact, with a strong foundation in place across key areas of our operations. The ongoing focus on Volunteer engagement and leadership development will be pivotal in driving future success.

#### **Volunteers and engagement**

The number of PF volunteers actively engaged in our mission at the end of this financial year is 2,392. This represents a decrease of 8% from the number of volunteers at the start of the financial year. Despite setting and exceeding ambitious volunteer recruitment targets, we are still experiencing a post-Covid drop in volunteer numbers as can be seen across the third sector.

One new local group opened in 2023-24, taking our total across England and Wales to 87.

During the year, we delivered 19 training days with 228 volunteers attending. Training included *Pastoral Care*, *Sycamore Tree* Tutor and Group Facilitator, *Angel Tree* Coordinator, and Letter writer. In addition to the PF-led training, *Pastoral Care* volunteers were also able to access additional training from third parties including Cruse and HMPPS.

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**PRISON FELLOWSHIP**  
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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2024**

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**PROGRAMMES AND ACTIVITIES**

**Sycamore Tree**

*Sycamore Tree (ST)* is an accredited volunteer-led programme which is based on the principles of restorative justice and run over a six-week period. It provides learners with a level one or level two qualification in 'Understanding the Restorative Justice Process.' The aim of *ST* is to reduce re-offending of people in prison in England and Wales by changing attitudes that are known to be conducive to offending. *ST* is believed to be the largest restorative justice intervention in the prison system of England and Wales. The course has been independently evaluated by the Sheffield Hallam and Manchester Metropolitan Universities and forms an important part of the sentence plan for many people in prison.

While last year, one of our key goals was to bring *ST* back into prisons at scale after Covid-19, this year we aimed to consolidate this growth. We are pleased that during the year we have run more *ST* courses in more prisons than in any previous year. Demand for this exceptional programme remained high throughout the year with the number of courses delivered in prisons growing by 30% to 144 across 58 different prison establishments.

We are also delivering the programme in more female establishments than ever before, while six prisons are delivering *ST* for the first time or returning to delivery after a long absence.

We continue to focus on the development and training of our tutors who lead the *ST* course. During the year, we hosted ten Tutor Gatherings with each session highlighting a specific area of best practice in delivering the course.

We currently have 80 active *ST* Tutors and 17 volunteers in training, placing us in an excellent position to continue to deliver *ST* at this volume across the prison estate in the coming years.

*'The programme has made me reflect on both my criminal behaviour and the wellbeing of my victim. It has given me an even steelier resolve than I had already to make this be my last ever prison sentence. I would like to thank all those involved for putting on this course and giving up their valuable and precious time for us.'*

- Sycamore Tree Graduate, HMP Wayland

*'Forgiveness is possible, time is a healer. Together victim, offender and community can support each other to build a better future. Change is possible.'*

- Sycamore Tree Graduate, HMP Hollesley Bay

*'I've gained so much knowledge which I will remember for a lifetime and also apply to my life, and others who need my help at any moment. I've also gained confidence within myself (through publicly speaking in the group). This will have a good effect on my future and life moving forward.'*

- Sycamore Tree Graduate, HMP Send

**Angel Tree**

*Angel Tree (AT)* allows people in prison to send a gift to their children at Christmas, either through the post or in person on family days in a small number of prisons, all free of charge to the person in prison and their family. We also run a similar scheme on Mother's Day to allow young offenders to send a gift and card to their mum or female carer. The programme is administered by trained volunteers and funds are raised regionally and nationally. Family cohesion is one of the seven pathways determined by HMPPS as being critical to improving desistance. *AT* assists family cohesion and is much appreciated by those in prison and their families. A parent in prison writes:

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**PRISON FELLOWSHIP**  
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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2024**

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*'Thank you for Angel Tree which enables me to give my children a token of my love while imprisoned. I am forever grateful and appreciate immensely the time and kindness your volunteers have put in and for helping people in the unfortunate position I have found myself in. God bless you all.'*

- A parent in prison taking part in Angel Tree

In 2023-24, we increased the number of presents sent at Christmas by 8%. 5,172 presents were provided and delivered from parents in 96 prisons. This is the fourth year running in which we have seen an increase in present numbers delivered.

We also delivered *Angel Tree Mother's Day* in 26 prisons this year. The programme supports young adults in prison in their family relationships by enabling them to have a gift sent on their behalf, containing their own message, to their mother or other significant adult, on Mother's Day. 598 young adults sent a card and a gift this year.

#### **Letter Link**

*Letter Link (LL)* allows trained, supervised volunteers to write to people in prison. It is particularly valued by those who have no friends or family who visit or with whom they can correspond. The programme also enables volunteers with limited capacity to visit prison in person to play an active part in PF's prison-based mission.

Continuing to enable people in prison to have direct access to the *LL* programme has enabled the programme to grow further during 2023/24. We are thankful to the charity Junction 42 whose partnership assisted us through their Stories of Hope cell-pack programme.

2023/24 was a record year in *LL*'s thirteen-year history. A 37% growth in connections last year was followed by a further 33% growth this year. There are now 477 volunteer letter writers corresponding with people in 95 prisons across England and Wales – a record number of establishments for the programme. We believe that *LL* is now the largest pen pal programme running in the prison estate.

During the year, we delivered six *LL* volunteer training events enabling 69 more volunteers to prepare to write to their first pen pal.

#### **Prayer Line**

*Prayer Line (PL)* was introduced during the Covid-19 crisis to allow those confined in their cells for 23 hours a day to feel that they have not been abandoned by society and faith communities. It allows any person in prison to call a free number and leave a confidential message with their personal prayer request. PF's team of volunteers is committed to pray for each person who calls on that day and across the following month. It is as simple as that, and there are no catches.

The programme continues to be a lifeline to many in prison and a blessing to the volunteers who engage with the programme. 1,226 calls were made to *PL* during 2023/24 bringing the total number of calls received since the programme started to 6,990. The total number of prisons who engaged with *PL* during the year was 85.

The *PL* programme team are trained to spot potential safeguarding issues. In addition to playing a part in the spiritual life of the people in prison, the service has also assisted the pastoral care of individuals as a planned component of the overall care brought to bear by the HMPPS Chaplaincy Team.

56 PF Local Groups support the service via WhatsApp and prayer requests are also distributed to other supporters through various channels.

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**PRISON FELLOWSHIP**  
**(A company limited by guarantee)**

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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2024**

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**Bible Studies**

By the end of 2023-24, PF had produced and distributed 178 weekly *Bible Studies* for those in prison. Additionally, 877 people outside of prison have now signed up to receive them and they continue to be made available to the wider PF International family.

The volunteer production team for this programme does an exceptional job of producing weekly studies that are both suitable and engaging for the interdenominational and interfaith audience that is found in prison.

The *Bible Studies* are distributed to chaplaincy departments in prisons across England and Wales, where they are printed and made available to anyone who wishes to receive them. In a prison system where staff shortages often limit the time individuals can spend outside their cells, these sheets have remained popular, offering not only valuable support for spiritual growth but also providing meaningful engagement and purposeful activity.

**Pastoral Care**

Over the past year, 13 trained Prison Fellowship (PF) volunteers have been appointed as *Pastoral Care* volunteers across 12 prisons, with an additional 18 trained volunteers awaiting placement in 17 prisons. HMPPS's Chaplaincy Training Manager is liaising with managing chaplains to finalise these appointments. Since the *Pastoral Care* rollout, 977 individuals in prison have received support from our volunteers.

The required two-day *Pastoral Care* training is delivered online by HMPPS staff, and additional optional bereavement training is available through charities like Cruse and Care for the Family. Some volunteers have also completed the Prison Service's bereavement course, *Living with Loss*, which is still being standardised across the prison estate. We continue to enhance our training and support offerings to ensure the highest quality programme delivery.

Every two months, we host a one-hour online gathering for *Pastoral Care* volunteers to share best practices and concerns and to pray together. HMPPS has also scheduled training for 30 more PF volunteers in 2024/25.

*'Bereavement is a key factor in much criminal behaviour, getting people sent to prison. The effects of bereavement are also a block to rehabilitation, keeping people in prison. Therefore it is vital to provide support for recent and historic bereavements for people in prison, so that they can move on with their lives and leave prison behind.'*

- Chaplain, HMP Lewes

**Key Partnerships and Relationships**

We are dedicated to forming both formal and informal partnerships that enhance the support we provide to individuals in prison. With over 1,500 charities in the third sector, we strive to collaborate with others in the field and benefit from their expertise. Throughout the year, we have engaged positively with various organisations, and with direction from our new CEO, in 2024/25, we envision expanding our partnerships further by working with and signposting to additional organisations. Those that work with us in a formal capacity or on a regular basis are acknowledged below, and we appreciate their contributions.

**HM Prison and Probation Service**

The partnership between Prison Fellowship (PF) and HM Prison and Probation Service (HMPPS) is vital to our mission. HMPPS oversees the rehabilitation of individuals in custody and the community, and PF works closely with its Chaplaincy department in prisons across England and Wales. This longstanding relationship is built on mutual trust and respect, allowing PF volunteers to integrate with multi-faith chaplaincy teams and serve those in prison. Through this partnership, PF embodies our Christian values by treating every person they encounter—whether a prison governor or a person serving a life sentence—with dignity and compassion.

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**PRISON FELLOWSHIP**  
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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2024**

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This partnership has been instrumental in expanding our ministry in recent years. Thanks to the support of HMPPS Chaplaincy, we have been able to launch programmes such as Prayer Line and were specifically invited to develop new programmes like Bible Studies and Pastoral Care. We recognise the importance of this partnership and remain dedicated to nurturing it, understanding that our ability to serve effectively in prisons relies on this deep, collaborative relationship.

**The Welcome Directory**

Our partnership with The Welcome Directory (TWD), which began in 2021-22, has been a great opportunity for both organisations to work together and support each other. TWD's goal of helping faith communities welcome prison leavers fits perfectly with our mission to assist people as they transition from prison to the community. PF volunteers have been using TWD's directory to connect prison leavers with faith communities that can offer support, which plays a key role in reducing the chances of reoffending. This collaboration helps us continue our work in guiding people on their faith journey after prison.

**Signpost**

Signpost is a service created for chaplaincy teams, Prison Fellowship volunteers and others to find services that can support prison leavers as they re-enter the community. Our partnership represents a strategic opportunity for both organisations to enhance support for people transitioning from prison.

Signpost aligns well with PF's mission to provide services without crossing security thresholds, facilitating engagement with younger volunteers and families of those in prison.

Although Signpost is still in its early stages and requires further development, there is strong support for integrating Signpost under PF's umbrella.

To move forward, the Board of Trustees has agreed to actively investigate the potential for raising the necessary funding commitments over the next year.

**Prison Fellowship International**

We are a founding member of the Prison Fellowship International (PFI) family, which operates in 112 countries globally. This relationship allows PF to benefit from international best practices, receive practical assistance, and offer support to other national ministries. In 2023-24, we assisted national ministries in the rest of the UK, the Republic of Ireland, and France with the rollout of the Sycamore Tree programme. Additionally, our partnership has made our weekly Bible Studies available for translation across Europe and the Central Asia region.

**Mothers' Union and Spurgeons:** We are grateful to the kind assistance the Mothers' Union and Spurgeons who give us practical help in running our Angel Tree programme each Christmas.

**UCB and other media outlets:** Promoting PF's work and helping us promote positive attitudes towards people in prison is much valued help from UCB and other media outlets.

**Prison Alpha and others:** We are grateful to Prison Alpha and others who give PF Volunteers the opportunity to co-deliver spiritual programmes under the mandate of local prison Chaplains.

**Prisons Week (PW):** During one week each October, PW facilitates the wider church across England and Wales focussing upon people in prison and their families.

**Junction 42:** Junction 42 regularly provides Stories of Hope cell packs for those in prison. These packs contain spiritual and life-enhancing materials and through them we are most grateful that PF has been able to place promotional materials for its programmes.

**Book publishers:** Each year PF is assisted by publishers who provide discounted or free high-quality, age-appropriate Christian-themed books for distribution in our Angel Tree programme with the permission of the parent taking part in the scheme. This year, we are grateful for the support of CWR, Dernier, Eden, The Good

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**PRISON FELLOWSHIP**  
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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2024**

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Book Company, SPCK and 10 of Those.

**Cruse:** We are delighted that Cruse are assisting PF's new Pastoral Care programme through the provision of expert training.

**Fundraising**

Prison Fellowship is most grateful for the long-term commitment of donors. Income provided from Trusts and Partner bodies increased during the year by 3% to £212,754.

PF is extremely grateful to all those who support our work financially including the following Trusts and Foundations in 2023/24:

Donations and grants giving £1,000 or more: 1772 Charity, 29th May 1961 Charitable Trust, Anchor Foundation, Ashburnham Thanksgiving Trust, Barratt Developments PLC Charitable Foundation, C & K Sommer Trust, Charity of the Worshipful Company of Arbitrators, David Pickford Charitable Foundation, David Riddell Memorial CIO, Dorema Charitable Trust, Elizabeth Bennett Charitable Trust, Forest Hill Charitable Trust, Fulmer Charitable Trust, HDH Wills 1965 Charitable Trust, Hedley Foundation, Jerusalem Trust, Kent Community Foundation, Michael and Shirley Hunt Charitable Trust, Mizpah Trust, Mrs R P Tindall's Charitable Trust, Music in Ministry Trust, Nichol Young Foundation, Raymond and Blanche Lawson Charitable Trust, Reed Foundation, River Trust, Sir James Roll Charitable Trust, Tesco Stronger Starts, Torrs Charitable Trust, Virgin Foundation, Whitehead Monckton Charitable Foundation and Winifred Eileen Kemp Trust.

Other donations and grants: Baron Davenport's Charity, Barry Davis Charitable Trust, Bentley Advancing Life Chances Small Grants programme, Littlestone Charitable Trust, Marsh Charitable Trust, Newton Charitable Trust, Norman Evershed Trust, Oakdale Trust, S W Buckhurst Trust, Sir Jeremiah Colman Gift Trust, Stockwell Charitable Trust, Sycamore Trust, Blakemore Foundation, Edgar Milward Charity, Moushill Trust, Rosaz Charity, Shone No.2 Charitable Trust and Sydney Black Charitable Trust.

PF benefits from supporters whose foresight meant that the charity benefitted from their estates during the year. Giving in this area during the year was £60,075.

Overall, PF's donation income decreased by £16,708 to £697,733.

Looking forward, PF will continue to follow a strategic fundraising approach based on excellent research and planning. It is hoped this will lead to a well-balanced, dependable, professional and cost-effective fundraising operation:

- Well-balanced – getting the fundraising mix as it should be, so that the charity is not over reliant on a particular source of funding;
- Dependable – so that planning can proceed with confidence;
- Cost effective – giving value for money to supporting donors, well run, not wasteful of cost or opportunities or priorities.

**PRISON FELLOWSHIP**  
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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2024**

**Financial Results**

The financial results for Prison Fellowship for the year 2023/24 reported net expenditure of £28,700 (2022/23 net expenditure £14,548).

Breakdown of total income:

| <u>Source</u>                                                  | <u>2023/24</u> | <u>2022/23</u> | <u>%age of total</u> | <u>%age prior year</u> |
|----------------------------------------------------------------|----------------|----------------|----------------------|------------------------|
| Donations                                                      | 422,658        | 421,383        | 58%                  | 58%                    |
| Legacies                                                       | 60,075         | 80,274         | 8%                   | 11%                    |
| Grants from charitable trusts & partner bodies                 | 212,754        | 206,374        | 29%                  | 28%                    |
| Police Crime Commissioners                                     | 2,246          | 6,409          | -%                   | 1%                     |
| Income from charitable activities, investment income and other | 36,222         | 17,684         | 5%                   | 2%                     |
| <b>Total</b>                                                   | <b>733,955</b> | <b>732,124</b> | <b>100%</b>          | <b>100%</b>            |

As can be seen from the table above, there was a rise in donation income and legacy income. All sources of income grew in the period under review.

Income excluding legacy income and income from charitable activities and investment income was up slightly by 0.5%.

Overall expenditure increased by 2%.

Breakdown of total expenditure:

| <u>Source</u>                          | <u>2023/24</u> | <u>2022/23</u> | <u>%age prior year</u> |
|----------------------------------------|----------------|----------------|------------------------|
| Raising funds                          | 100,948        | 95,543         | 5%                     |
| Operational expenditure                | 661,631        | 650,803        | 1.6%                   |
| Conference costs                       | -              | 133            | -                      |
| Grants payable to partner organisation | 76             | 193            | -                      |
| <b>Total</b>                           | <b>762,655</b> | <b>746,672</b> | <b>2%</b>              |

**Reserves**

The Trustees' policy is to hold reserves to enable Prison Fellowship to plan and execute its important work over the medium term. This takes account of its commitments to prisons and staff as well as volatility in income. PF's unrestricted reserves at the year-end were £527,829 (2022/23 £548,196) a 4% decrease over the prior year. The absolute minimum monthly amount required to meet its financial obligations in insolvency is estimated at £90,000 (2022/23 £90,000).

**Investment policy**

The Board of Trustees has the power to invest in a wide range of assets. Surplus funds were kept on deposit during the year. Rates are reviewed to ensure a satisfactory return with appropriate flexibility is obtained.

**Risk management**

The Trustees regularly monitor actual income and expenditure against formally approved budgets. No financial risks are foreseen in the next financial year and the organisation is well placed to fulfil its plans and mission. Longer-term external risks arise from the challenging operating environment in prisons and the willingness of HMPPS and local prison Governors to support the role of the third sector.

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**PRISON FELLOWSHIP**  
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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2024**

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The Board holds an up-to-date register of risks to the charity. Risks are reviewed and their impact and probability assessed annually by the Board. Should unforeseen risks arise during the year, or known risks increase significantly, the CEO reports such risks to the Board so they may be assessed and further mitigating actions planned.

There are currently 13 risks on the risk register. All have mitigating actions, agreed as satisfactory by the Board. The four most significant risks are:

1. Significant security breach by PF Volunteer;
2. Insufficient staff to run organisation;
3. PF's reputation is significantly damaged;
4. Burnout of key staff.

**Future Plans**

Prison Fellowship's **mission** is simply stated:

*'To show Christ's love to people in prison by coming alongside them and supporting them'.*

And our **dream** is that:

*'Every life in prison is transformed'.*

We are coming to the end of our five-year strategic plan. In 2024/25, we are once again focusing on the four themes and objectives below:

**1. 'Christ centred and prisoner focused'**

PF's internal work and external outputs will be demonstrably focused on transforming the lives of people in prison. Every contact with PF will show Christ's love.

**2. 'Volunteer engaged'**

PF will be mobilised through a co-created and highly- consultative organisation. Structures, processes and competence will be present in PF that enable leadership opportunities for those who want them. The Volunteer base will have grown by 5% per annum and an effective Area Coordination group will be in place.

**3. 'Sustainable and resourced'**

PF will have the people, finance and prayer support it requires to enter the next decade sustainably - confident of delivering its mission and goals.

**4. 'Excellent, lean and connected'**

PF will have a support team who operate simple, effective processes that enable Volunteers to deliver PF's mission with ease. There is unity and free-flowing communication between individual Volunteers, PF groups, Support Team and Trustees. Relationships are constructive, interdependent and supportive of others fulfilling their ministry to people in prison. PF's work is recognised by stakeholders as high quality and its expenditure is appropriate for its size and donor profile.

**Strategic listening for our new five-year strategy and plans**

We have completed a wide scale strategic listening process, which will inform PF's new five-year strategy.

Our new Chief Executive, Catherine De Souza, will be developing and leading the delivery of this strategy in 2024/25.

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**PRISON FELLOWSHIP**  
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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2024**

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**Statement of Trustees' responsibilities**

The Trustees (who are also the directors of the Company for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year. Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Company will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Company's transactions and disclose with reasonable accuracy at any time the financial position of the Company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**Disclosure of information to auditors**

Each of the persons who are Trustees at the time when this Trustees' report is approved has confirmed that:

- so far as that Trustee is aware, there is no relevant audit information of which the charity's auditors are unaware, and
- that Trustee has taken all the steps that ought to have been taken as a Trustee in order to be aware of any relevant audit information and to establish that the charity's auditors are aware of that information.

**Auditors**

The auditors, Griffin Stone Moscrop & Co, have indicated their willingness to continue in office. The designated Trustees will propose a motion reappointing the auditors at a meeting of the Trustees.

Approved by order of the members of the board of Trustees on 21 November 2024 and signed on their behalf by:

*Peter Harlock*  
.....  
**Mr Peter Harlock**  
Chair

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**PRISON FELLOWSHIP**  
**(A company limited by guarantee)**

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**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF PRISON FELLOWSHIP**

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**Opinion**

We have audited the financial statements of Prison Fellowship (the 'charitable company') for the year ended 31 March 2024 which comprise the Statement of financial activities, the Balance sheet, the Statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2024 and of its incoming resources and application of resources, including its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

**Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the United Kingdom, including the Financial Reporting Council's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

**Conclusions relating to going concern**

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

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**PRISON FELLOWSHIP**  
**(A company limited by guarantee)**

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**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF PRISON FELLOWSHIP (CONTINUED)**

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**Other information**

The other information comprises the information included in the Annual report other than the financial statements and our Auditors' report thereon. The Trustees are responsible for the other information contained within the Annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

**Opinion on other matters prescribed by the Companies Act 2006**

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Trustees' report for the financial year for which the financial statements are prepared is consistent with the financial statements.
- the Trustees' report has been prepared in accordance with applicable legal requirements.

**Matters on which we are required to report by exception**

In the light of our knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' report.

We have nothing to report in respect of the following matters in relation to which Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of Trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the Trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the Trustees' report and from the requirement to prepare a Strategic report.

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**PRISON FELLOWSHIP**  
**(A company limited by guarantee)**

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**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF PRISON FELLOWSHIP (CONTINUED)**

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**Responsibilities of trustees**

As explained more fully in the Trustees' responsibilities statement, the Trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

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**PRISON FELLOWSHIP**  
**(A company limited by guarantee)**

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**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF PRISON FELLOWSHIP (CONTINUED)**

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**Auditors' responsibilities for the audit of the financial statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditors' report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- carrying out substantive checking to supporting documents on a sample basis of individual transactions within income and expenditure to give comfort that on a sample basis the SOFA does not contain any irregular items;
- carrying out walk-through testing to verify that the charity's accounting systems and controls are being implemented as designed; and
- verifying that material balances within the Balance Sheet are supported by third party evidence to confirm the existence and valuation of these balances at the balance sheet date.

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion of the effectiveness of the charitable company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Trustees.
- Conclude on the appropriateness of the Trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charitable company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our Auditors' report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our Auditors' report. However, future events or conditions may cause the charitable company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

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**PRISON FELLOWSHIP**  
**(A company limited by guarantee)**

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**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF PRISON FELLOWSHIP (CONTINUED)**

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**Use of our report**

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an Auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and its members, as a body, for our audit work, for this report, or for the opinions we have formed.



**Robert Smith (Senior statutory auditor)**

for and on behalf of  
**Griffin Stone Moscrop & Co**

Chartered Accountants  
Statutory Auditors

21-27 Lamb's Conduit Street

London

WC1N 3GS

Date: 22/11/2024.

**PRISON FELLOWSHIP**  
(A company limited by guarantee)

**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)  
FOR THE YEAR ENDED 31 MARCH 2024**

|                                    | Note | Restricted<br>funds<br>2024<br>£ | Unrestricted<br>funds<br>2024<br>£ | Total<br>funds<br>2024<br>£ | Total<br>funds<br>2023<br>£ |
|------------------------------------|------|----------------------------------|------------------------------------|-----------------------------|-----------------------------|
| <b>Income from:</b>                |      |                                  |                                    |                             |                             |
| Donations and legacies             | 3    | 275,082                          | 422,651                            | 697,733                     | 714,440                     |
| Charitable activities              | 4    | -                                | 10,000                             | 10,000                      | 6,000                       |
| Investments                        | 5    | -                                | 26,222                             | 26,222                      | 11,617                      |
| Other income                       |      | -                                | -                                  | -                           | 67                          |
| <b>Total income</b>                |      | <b>275,082</b>                   | <b>458,873</b>                     | <b>733,955</b>              | <b>732,124</b>              |
| <b>Expenditure on:</b>             |      |                                  |                                    |                             |                             |
| Raising funds                      | 6    | -                                | 100,948                            | 100,948                     | 95,543                      |
| Charitable activities              | 7    | 283,415                          | 378,292                            | 661,707                     | 651,129                     |
| <b>Total expenditure</b>           |      | <b>283,415</b>                   | <b>479,240</b>                     | <b>762,655</b>              | <b>746,672</b>              |
| <b>Net movement in funds</b>       |      | <b>(8,333)</b>                   | <b>(20,367)</b>                    | <b>(28,700)</b>             | <b>(14,548)</b>             |
| <b>Reconciliation of funds:</b>    |      |                                  |                                    |                             |                             |
| Total funds brought forward        |      | 211,496                          | 548,196                            | 759,692                     | 774,240                     |
| Net movement in funds              |      | (8,333)                          | (20,367)                           | (28,700)                    | (14,548)                    |
| <b>Total funds carried forward</b> |      | <b>203,163</b>                   | <b>527,829</b>                     | <b>730,992</b>              | <b>759,692</b>              |

The Statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 21 to 35 form part of these financial statements.

**PRISON FELLOWSHIP**  
(A company limited by guarantee)  
REGISTERED NUMBER: 05003795

**BALANCE SHEET**  
**AS AT 31 MARCH 2024**

|                                                | Note | 2024<br>£      | 2023<br>£      |
|------------------------------------------------|------|----------------|----------------|
| <b>Fixed assets</b>                            |      |                |                |
| Tangible assets                                | 12   | 4,270          | 1,510          |
|                                                |      | <u>4,270</u>   | <u>1,510</u>   |
| <b>Current assets</b>                          |      |                |                |
| Debtors                                        | 13   | 25,615         | 78,680         |
| Cash at bank and in hand                       |      | 793,706        | 755,739        |
|                                                |      | <u>819,321</u> | <u>834,419</u> |
| Creditors: amounts falling due within one year | 14   | (92,599)       | (76,237)       |
| <b>Net current assets</b>                      |      | <u>726,722</u> | <u>758,182</u> |
| <b>Total assets less current liabilities</b>   |      | <u>730,992</u> | <u>759,692</u> |
| <b>Total net assets</b>                        |      | <u>730,992</u> | <u>759,692</u> |
| <b>Charity funds</b>                           |      |                |                |
| Restricted funds                               | 16   | 203,163        | 211,496        |
| Unrestricted funds                             | 16   | 527,829        | 548,196        |
| <b>Total funds</b>                             |      | <u>730,992</u> | <u>759,692</u> |

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:

*Peter Harlock*  
.....  
**Mr Peter Harlock**  
Chair  
Date: 21 November 2024

*Philip Miller*  
.....  
**Mr Philip Miller**  
Treasurer

The notes on pages 21 to 35 form part of these financial statements.

**PRISON FELLOWSHIP**  
(A company limited by guarantee)

**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED 31 MARCH 2024**

|                                                         | 2024<br>£ | 2023<br>£ |
|---------------------------------------------------------|-----------|-----------|
| <b>Cash flows from operating activities</b>             |           |           |
| Net cash used in operating activities                   | 17,050    | (79,932)  |
| <b>Cash flows from investing activities</b>             |           |           |
| Dividends, interests and rents from investments         | 26,222    | 11,617    |
| Purchase of tangible fixed assets                       | (5,305)   | -         |
| <b>Net cash provided by investing activities</b>        | 20,917    | 11,617    |
| <b>Cash flows from financing activities</b>             |           |           |
| <b>Net cash provided by financing activities</b>        | -         | -         |
| <b>Change in cash and cash equivalents in the year</b>  | 37,967    | (68,315)  |
| Cash and cash equivalents at the beginning of the year  | 755,739   | 824,054   |
| <b>Cash and cash equivalents at the end of the year</b> | 793,706   | 755,739   |

The notes on pages 21 to 35 form part of these financial statements

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**PRISON FELLOWSHIP**  
**(A company limited by guarantee)**

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2024**

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**1. General information**

Prison Fellowship is a registered charity with the Charity Commission for England & Wales (charity number: 1102254) and a private company limited by guarantee, incorporated in England and Wales (company number: 05003795). The principal place of business can be found on the reference and administrative details page.

**2. Accounting policies**

**2.1 Basis of preparation of financial statements**

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Prison Fellowship meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

**2.2 Income**

All income is recognised once the Company has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Donations, together with any associated income tax recovery, are recognised when the donation is received. Legacies are included when the charity is entitled to the funds. Where valuation of legacies cannot be readily determined at the year end, in the case of unsold property or shares, the facts are disclosed as a note to the accounts and the income recognised when the valuation becomes available.

Other income is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

**2.3 Expenditure**

Expenditure on operational programmes is recognised in the period in which it is incurred. Grants payable to partner organisations for projects are included in the Statement of Financial Activities when approved by the Trustees.

Expenditure on raising funds includes the salaries and related on-costs of the staff who promote fund-raising; and direct expenditure on fund-raising initiatives.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Company's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

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**PRISON FELLOWSHIP**  
(A company limited by guarantee)

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2024**

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**2. Accounting policies (continued)**

**2.4 Interest receivable**

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Company; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

**2.5 Tangible fixed assets and depreciation**

Tangible fixed assets costing £500 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following basis:

|                  |   |     |
|------------------|---|-----|
| Office equipment | - | 25% |
|------------------|---|-----|

**2.6 Debtors**

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

**2.7 Cash at bank and in hand**

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

**2.8 Liabilities and provisions**

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

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**PRISON FELLOWSHIP**  
**(A company limited by guarantee)**

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2024**

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**2. Accounting policies (continued)**

**2.9 Financial instruments**

The Company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

**2.10 Pensions**

The Company operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Company to the fund in respect of the year.

**2.11 Fund accounting**

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Company and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Company for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

**PRISON FELLOWSHIP**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2024**

**3. Income from donations and legacies**

|                                                  | Restricted<br>funds<br>2024<br>£ | Unrestricted<br>funds<br>2024<br>£ | Total<br>funds<br>2024<br>£ |
|--------------------------------------------------|----------------------------------|------------------------------------|-----------------------------|
| Donations                                        | 159,465                          | 263,193                            | 422,658                     |
| Legacies                                         | -                                | 60,075                             | 60,075                      |
| Grants from charitable trustees & partner bodies | 113,371                          | 99,383                             | 212,754                     |
| Police Crime Commissioner                        | 2,246                            | -                                  | 2,246                       |
| <b>Total 2024</b>                                | <b>275,082</b>                   | <b>422,651</b>                     | <b>697,733</b>              |
|                                                  | Restricted<br>funds<br>2023<br>£ | Unrestricted<br>funds<br>2023<br>£ | Total<br>funds<br>2023<br>£ |
| Donations                                        | 143,324                          | 278,059                            | 421,383                     |
| Legacies                                         | 19,364                           | 60,910                             | 80,274                      |
| Grants from charitable trustees & partner bodies | 112,659                          | 93,715                             | 206,374                     |
| Police Crime Commissioner                        | 3,145                            | 3,264                              | 6,409                       |
| <b>Total 2023</b>                                | <b>278,492</b>                   | <b>435,948</b>                     | <b>714,440</b>              |

**4. Income from charitable activities**

|                       | Unrestricted<br>funds<br>2024<br>£ | Total<br>funds<br>2024<br>£ |
|-----------------------|------------------------------------|-----------------------------|
| Sycamore Tree courses | 10,000                             | 10,000                      |
| <b>Total 2024</b>     | <b>10,000</b>                      | <b>10,000</b>               |

**PRISON FELLOWSHIP**  
**(A company limited by guarantee)**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2024**

**4. Income from charitable activities (continued)**

|                       | Unrestricted<br>funds<br>2023<br>£ | Total<br>funds<br>2023<br>£ |
|-----------------------|------------------------------------|-----------------------------|
| Sycamore Tree courses | 6,000                              | 6,000                       |
| Total 2023            | 6,000                              | 6,000                       |

**5. Investment income**

|                          | Unrestricted<br>funds<br>2024<br>£ | Total<br>funds<br>2024<br>£ |
|--------------------------|------------------------------------|-----------------------------|
| Deposit account interest | 26,222                             | 26,222                      |
| Total 2024               | 26,222                             | 26,222                      |

|                          | Unrestricted<br>funds<br>2023<br>£ | Total<br>funds<br>2023<br>£ |
|--------------------------|------------------------------------|-----------------------------|
| Deposit account interest | 11,617                             | 11,617                      |
| Total 2023               | 11,617                             | 11,617                      |

**PRISON FELLOWSHIP**  
**(A company limited by guarantee)**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2024**

**6. Expenditure on raising funds**

**Costs of raising voluntary income**

|                                  | <b>Unrestricted<br/>funds<br/>2024<br/>£</b> | <b>Total<br/>funds<br/>2024<br/>£</b> |
|----------------------------------|----------------------------------------------|---------------------------------------|
| Staff costs and consultancy fees | 70,765                                       | <b>70,765</b>                         |
| Other direct costs               | 30,183                                       | <b>30,183</b>                         |
| <b>Total 2024</b>                | <b>100,948</b>                               | <b>100,948</b>                        |
|                                  |                                              |                                       |
|                                  | <b>Unrestricted<br/>funds<br/>2023<br/>£</b> | <b>Total<br/>funds<br/>2023<br/>£</b> |
| Staff costs and consultancy fees | 66,270                                       | 66,270                                |
| Other direct costs               | 29,273                                       | 29,273                                |
| <b>Total 2023</b>                | <b>95,543</b>                                | <b>95,543</b>                         |

**PRISON FELLOWSHIP**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2024**

**7. Analysis of expenditure on charitable activities**

**Summary by fund type**

|                                        | Restricted<br>funds<br>2024<br>£ | Unrestricted<br>funds<br>2024<br>£ | Total<br>2024<br>£ |
|----------------------------------------|----------------------------------|------------------------------------|--------------------|
| Operational Programmes                 | 283,415                          | 378,216                            | 661,631            |
| Grants payable to partner organisation | -                                | 76                                 | 76                 |
| <b>Total 2024</b>                      | <b>283,415</b>                   | <b>378,292</b>                     | <b>661,707</b>     |

|                                        | Restricted<br>funds<br>2023<br>£ | Unrestricted<br>funds<br>2023<br>£ | Total<br>2023<br>£ |
|----------------------------------------|----------------------------------|------------------------------------|--------------------|
| Operational Programmes                 | 273,536                          | 377,267                            | 650,803            |
| Conference                             | -                                | 133                                | 133                |
| Grants payable to partner organisation | -                                | 193                                | 193                |
| <b>Total 2023</b>                      | <b>273,536</b>                   | <b>377,593</b>                     | <b>651,129</b>     |

**8. Analysis of expenditure by activities**

|                                        | Activities<br>undertaken<br>directly<br>2024<br>£ | Support<br>costs<br>2024<br>£ | Total<br>funds<br>2024<br>£ |
|----------------------------------------|---------------------------------------------------|-------------------------------|-----------------------------|
| Operational Programmes                 | 653,486                                           | 8,145                         | 661,631                     |
| Grants payable to partner organisation | 76                                                | -                             | 76                          |
| <b>Total 2024</b>                      | <b>653,562</b>                                    | <b>8,145</b>                  | <b>661,707</b>              |

**PRISON FELLOWSHIP**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2024**

**8. Analysis of expenditure by activities (continued)**

|                                        | Activities<br>undertaken<br>directly<br>2023<br>£ | Support<br>costs<br>2023<br>£ | Total<br>funds<br>2023<br>£ |
|----------------------------------------|---------------------------------------------------|-------------------------------|-----------------------------|
| Operational Programmes                 | 643,988                                           | 6,815                         | 650,803                     |
| Conference                             | 133                                               | -                             | 133                         |
| Grants payable to partner organisation | 193                                               | -                             | 193                         |
| Total 2023                             | <u>644,314</u>                                    | <u>6,815</u>                  | <u>651,129</u>              |

**9. Auditors' remuneration**

|                                                                                      | 2024<br>£    | 2023<br>£    |
|--------------------------------------------------------------------------------------|--------------|--------------|
| Fees payable to the Company's auditor for the audit of the Company's annual accounts | <u>6,250</u> | <u>5,400</u> |

**10. Staff costs**

|                                                      | 2024<br>£      | 2023<br>£      |
|------------------------------------------------------|----------------|----------------|
| Wages and salaries                                   | 404,133        | 364,723        |
| Social security costs                                | 33,925         | 31,342         |
| Contribution to defined contribution pension schemes | 11,606         | 9,597          |
|                                                      | <u>449,664</u> | <u>405,662</u> |

The average number of persons employed by the Company during the year was as follows:

|           | 2024<br>No. | 2023<br>No. |
|-----------|-------------|-------------|
| Employees | <u>14</u>   | <u>13</u>   |

**PRISON FELLOWSHIP**  
**(A company limited by guarantee)**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2024**

**10. Staff costs (continued)**

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

|                               | 2024<br>No. | 2023<br>No. |
|-------------------------------|-------------|-------------|
| In the band £80,001 - £90,000 | 1           | 1           |

The key management of personnel of the charity, comprise the trustees and the CEO. The total employee benefits of the key management of the charity were £97,751 (2023: £98,319).

**11. Trustees' remuneration and expenses**

During the year, no Trustees received any remuneration or other benefits (2023 - £NIL).

During the year ended 31 March 2024, expenses totalling £35 were reimbursed or paid directly to 1 Trustee (2023 - £1,312 to 8 Trustees).

**PRISON FELLOWSHIP**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2024**

**12. Tangible fixed assets**

|                          | Office<br>equipment<br>£ |
|--------------------------|--------------------------|
| <b>Cost or valuation</b> |                          |
| At 1 April 2023          | 76,926                   |
| Additions                | 5,305                    |
| At 31 March 2024         | <u>82,231</u>            |
| <b>Depreciation</b>      |                          |
| At 1 April 2023          | 75,416                   |
| Charge for the year      | 2,545                    |
| At 31 March 2024         | <u>77,961</u>            |
| <b>Net book value</b>    |                          |
| At 31 March 2024         | <u>4,270</u>             |
| At 31 March 2023         | <u>1,510</u>             |

**13. Debtors**

|                            | 2024<br>£     | 2023<br>£     |
|----------------------------|---------------|---------------|
| <b>Due within one year</b> |               |               |
| Trade debtors              | 7,067         | 67            |
| Prepayments                | 16,085        | 76,602        |
| Tax recoverable            | 2,463         | 2,011         |
|                            | <u>25,615</u> | <u>78,680</u> |

**PRISON FELLOWSHIP**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2024**

**14. Creditors: Amounts falling due within one year**

|                                    | 2024<br>£     | 2023<br>£     |
|------------------------------------|---------------|---------------|
| Trade creditors                    | 11,165        | 8,381         |
| Other taxation and social security | 11,262        | 7,565         |
| Other creditors                    | 47,883        | 39,355        |
| Accruals and deferred income       | 22,289        | 20,936        |
|                                    | <u>92,599</u> | <u>76,237</u> |

**15. Financial instruments**

|                                                                        | 2024<br>£      | 2023<br>£      |
|------------------------------------------------------------------------|----------------|----------------|
| <b>Financial assets</b>                                                |                |                |
| Financial assets measured at fair value through income and expenditure | <u>793,706</u> | <u>755,739</u> |

Financial assets measured at fair value through income and expenditure comprise cash at bank and in hand.

**PRISON FELLOWSHIP**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2024**

**16. Statement of funds**

**Statement of funds - current year**

|                                                           | Balance at 1<br>April 2023<br>£ | Income<br>£    | Expenditure<br>£ | Balance at<br>31 March<br>2024<br>£ |
|-----------------------------------------------------------|---------------------------------|----------------|------------------|-------------------------------------|
| <b>Unrestricted funds</b>                                 |                                 |                |                  |                                     |
| General Funds                                             | 548,196                         | 458,873        | (479,240)        | 527,829                             |
| <b>Restricted funds</b>                                   |                                 |                |                  |                                     |
| Angel Tree, held centrally                                | 86,350                          | 100,595        | (113,892)        | 73,053                              |
| Sycamore Tree courses generally, held centrally           | -                               | 50,207         | (50,207)         | -                                   |
| Sycamore Tree courses at specific prisons, held centrally | 19,479                          | 25,354         | (29,690)         | 15,143                              |
| Volunteer Development                                     | 23,051                          | 43,116         | (43,116)         | 23,051                              |
| Other groups funds, held by regional groups               | 33,243                          | 24,189         | (16,956)         | 40,476                              |
| Angel Tree, held by regional groups                       | 49,373                          | 31,621         | (29,554)         | 51,440                              |
|                                                           | 211,496                         | 275,082        | (283,415)        | 203,163                             |
| <b>Total of funds</b>                                     | <b>759,692</b>                  | <b>733,955</b> | <b>(762,655)</b> | <b>730,992</b>                      |

**PRISON FELLOWSHIP**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2024**

**16. Statement of funds (continued)**

**Statement of funds - prior year**

|                                                              | Balance at<br>1 April 2022<br>£ | Income<br>£    | Expenditure<br>£ | Transfers<br>in/out<br>£ | Balance at<br>31 March<br>2023<br>£ |
|--------------------------------------------------------------|---------------------------------|----------------|------------------|--------------------------|-------------------------------------|
| <b>Unrestricted funds</b>                                    |                                 |                |                  |                          |                                     |
| General Funds                                                | 567,700                         | 453,632        | (473,136)        | -                        | 548,196                             |
| <b>Restricted funds</b>                                      |                                 |                |                  |                          |                                     |
| Angel Tree, held centrally                                   | 82,783                          | 127,396        | (123,829)        | -                        | 86,350                              |
| Sycamore Tree courses<br>generally, held centrally           | -                               | 16,128         | (16,128)         | -                        | -                                   |
| Sycamore Tree courses at<br>specific prisons, held centrally | 26,503                          | 50,120         | (57,144)         | -                        | 19,479                              |
| Volunteer Development                                        | -                               | 33,395         | (10,344)         | -                        | 23,051                              |
| Other groups funds, held by<br>regional groups               | 54,161                          | 14,825         | (32,032)         | (3,711)                  | 33,243                              |
| Angel Tree, held by regional<br>groups                       | 43,093                          | 36,628         | (34,059)         | 3,711                    | 49,373                              |
|                                                              | 206,540                         | 278,492        | (273,536)        | -                        | 211,496                             |
| <b>Total of funds</b>                                        | <b>774,240</b>                  | <b>732,124</b> | <b>(746,672)</b> | <b>-</b>                 | <b>759,692</b>                      |

**Angel Tree** - Angel Tree provides Christmas presents for the children of prisoners, thus helping family links to be maintained.

**Angel Tree funds held centrally** - This fund represents Angel Tree monies held by PF central office.

**Angel Tree funds held by locally** - This fund represents Angel Tree monies held by PF local groups.

**Sycamore Tree courses** - Sycamore Tree courses are accredited programmes for prisoners on victim awareness and restorative justice. These funds represent donations that have been provided specifically to fund these courses; either across the sector, or in specific prisons or groups of prisons.

**Other funds held by Local Groups** - This represents balances held by local Prison Fellowship groups operating throughout England and Wales, for local Prison Fellowship related activities.

**PRISON FELLOWSHIP**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2024**

**17. Analysis of net assets between funds**

**Analysis of net assets between funds - current period**

|                               | Restricted<br>funds<br>2024<br>£ | Unrestricted<br>funds<br>2024<br>£ | Total<br>funds<br>2024<br>£ |
|-------------------------------|----------------------------------|------------------------------------|-----------------------------|
| Tangible fixed assets         | -                                | 4,270                              | 4,270                       |
| Current assets                | 203,163                          | 616,158                            | 819,321                     |
| Creditors due within one year | -                                | (92,599)                           | (92,599)                    |
| <b>Total</b>                  | <b>203,163</b>                   | <b>527,829</b>                     | <b>730,992</b>              |

**18. Reconciliation of net movement in funds to net cash flow from operating activities**

|                                                                           | 2024<br>£     | 2023<br>£       |
|---------------------------------------------------------------------------|---------------|-----------------|
| Net expenditure for the period (as per Statement of Financial Activities) | (28,700)      | (14,548)        |
| <b>Adjustments for:</b>                                                   |               |                 |
| Depreciation charges                                                      | 2,545         | 4,480           |
| Dividends, interests and rents from investments                           | (26,222)      | (11,617)        |
| Decrease/(increase) in debtors                                            | 53,065        | (63,399)        |
| Increase in creditors                                                     | 16,362        | 5,152           |
| <b>Net cash provided by/(used in) operating activities</b>                | <b>17,050</b> | <b>(79,932)</b> |

**19. Analysis of cash and cash equivalents**

|                                        | 2024<br>£      | 2023<br>£      |
|----------------------------------------|----------------|----------------|
| Cash in hand                           | 793,706        | 755,739        |
| <b>Total cash and cash equivalents</b> | <b>793,706</b> | <b>755,739</b> |

**PRISON FELLOWSHIP**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2024**

**20. Analysis of changes in net debt**

|                          | At 1 April<br>2023 | Cash flows    | At 31 March<br>2024 |
|--------------------------|--------------------|---------------|---------------------|
|                          | £                  | £             | £                   |
| Cash at bank and in hand | 755,739            | 37,967        | 793,706             |
|                          | <u>755,739</u>     | <u>37,967</u> | <u>793,706</u>      |

**21. Pension commitments**

The group operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the group in an independently administered fund. The pension cost charge represents contributions payable by the group to the fund and amounted to £11,606 (2023 - £9,597). No amounts were payable to the fund at the balance sheet date.

**22. Operating lease commitments**

At 31 March 2024 the Company had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

|                                              | 2024<br>£     | 2023<br>£     |
|----------------------------------------------|---------------|---------------|
| Not later than 1 year                        | 20,389        | 26,678        |
| Later than 1 year and not later than 5 years | 3,422         | 23,810        |
|                                              | <u>23,811</u> | <u>50,488</u> |

**23. Related party transactions**

The charity received total donations of £5,070 (2023 - £7,430) from the trustees during the year.

**PRISON FELLOWSHIP**

England & Wales - Charity number 1102254

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# Accounts

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Registered number: 05003795

Charity number: 1102254

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**PRISON FELLOWSHIP**

(A company limited by guarantee)

**TRUSTEES' REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MARCH 2023**

**GSM&Co**

Griffin Stone Moscrop & Co  
CHARTERED ACCOUNTANTS & REGISTERED AUDITORS

**100 YEARS**

*Building better business*

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**TRUSTEES' REPORT**  
**FOR THE YEAR ENDED 31 MARCH 2023**

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**CHAIR'S REPORT**

Prison Fellowship (PF) is without doubt a key tool by which the wider Church fulfils its Biblical mandate to visit and serve people in prison in England and Wales. Our current 2,590 Volunteers do this not only with a compassionate heart, but also with the expert knowledge and skills that enable them to help those they support move away from a life of crime. With overcrowding and understaffing in our prisons becoming the norm, there has never been a time when the mission of PF to support prison chaplaincy teams has been more needed.

As prisons have slowly reopened their doors to visitors and Volunteers again after the Covid-19 crisis, we have found that our reputation for professionalism and care, hard-won over four decades, has perfectly placed us to return to prison and support the hard-working prison staff and Chaplaincy colleagues working there.

In this report, you will read how PF has met the high demand for our work and grown back our existing programmes after the Covid-19 lockdown, exceeding our expectations and flourishing through the development and implementation of new offerings, relevant to today's context.

I give thanks to God for our Volunteers who actively support our ministry by going into prisons or writing letters to people in prison or praying and even buying Angel Tree presents for the families of people in prison. I give thanks to God for each of our Supporters who uphold and sustain the work financially. And I find myself regularly giving thanks for all those who have gone before as Volunteers and Supporters who served faithfully for decades in many cases and on whose shoulders we stand and work. And all the work is so ably guided and supported by our passionate and able Support Team and the Board of Trustees.

I feel privileged and grateful in my first year as Chair of PF to have witnessed all the above and am excited as we look to the future.

*Peter Harlock*

**Peter Harlock**  
Chair of Trustees

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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2023**

The Trustees present their annual report together with the audited financial statements of the Prison Fellowship for the year 1 April 2022 to 31 March 2023. The Annual report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the Annual report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Since the Company qualifies as small under section 382 of the Companies Act 2006, the Strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**  
5003795 (England and Wales)

**Registered Charity number**  
1102254

**Registered office**  
21-27 Lamb's Conduit Street  
London, WC1N 3GS

**Trustees**

|                                      |              |                         |
|--------------------------------------|--------------|-------------------------|
| Mr Peter Francis Travers Harlock     | Chair        | Appointed 14.06.2022    |
| Ms Frances Mary Beckett OBE          | Chair        | Resigned 30.04.2022     |
| Mr David Wesley Cooke                | Acting Chair | 01.05.2022 - 13.06.2022 |
| Rev Kevin Dawkins                    |              | Resigned 31.01.2023     |
| Ms Patricia Molly Hodson             |              |                         |
| Rev Joanna Honour                    |              |                         |
| Mr Andrew Roger Jordon               | Treasurer    |                         |
| Dr Stephen Rawlins                   |              |                         |
| Ms Maria Olukemi Shaw (nee Adeshina) |              | Resigned 31.05.2023     |
| Rev Kathleen Mavis Kirby             |              |                         |
| Ms Ruth Woodhouse                    |              |                         |

**Chief Executive Officer**  
Mr Peter Holloway

**Auditors**  
Griffin Stone Moscrop & Co  
Chartered Accountants and Statutory Auditors  
21-27 Lamb's Conduit Street  
London, WC1N 3GS

**Bankers**  
HSBC Bank plc  
99 High Street  
CHELMSFORD  
Essex, CM1 1EQ

**Website**  
[www.prisonfellowship.org.uk](http://www.prisonfellowship.org.uk)

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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2023**

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**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing Instrument and Constitution**

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

**Board of Trustees**

During the year, the Board met for three normal meetings. In addition, a subgroup of Trustees appointed by the Board, met on a number of occasions to oversee the recruitment and appointment of the new Chair of the Trustees. The newly formed Audit and Risk Board sub-committee met for the first time during March 2023. All business is conducted through the Board and training is offered as the need arises.

**Aims, Objects and Geographical Area**

Prison Fellowship aims to support people in prison by coming alongside them, providing practical help through its programmes, and by supporting their plans to stop offending. We aim to offer our programmes and services throughout England and Wales to all willing to accept them. They are inclusive and open to people of any age, ability, faith, gender or ethnicity.

Our objectives are to provide prayer and support for people in prison by having:

1. Every prison supported by Prison Fellowship Local Groups;
2. Prison Fellowship Volunteers regularly active in every prison;
3. Prayer support available for every individual person in prison and in every prison;
4. A range of programmes to allow our Local Groups and members to support people in all types of prisons;
5. A national infrastructure to:
  - Provide support for every Volunteer and Local Group, allowing us to recruit, train and retain our Volunteers and give them a high-quality experience and proficient delivery to prisons;
  - Offer opportunities to give financially to our work;
  - Increase our reach to all communities.

**Public benefit**

The Trustees confirm that they have complied with the duty in section 4 of the Charities Act 2006 to have due regard to the Charity Commission's general guidance on public benefit. Earlier paragraphs of this report set out the purpose and objects of Prison Fellowship; the focus of our work and how we ensure that our work delivered our aims. The Trustees are satisfied that the aims and objectives of the charity meet the public benefit requirement; and that the charity's activities are in support of those aims.

**SUMMARY OF THE YEAR**

The financial year 2022-23 has been one that has seen PF deliver outstanding care for people in prison throughout England and Wales in an incredibly tough context. The painful impact of the continuing lockdowns in our prisons, caused by the tail of Covid-19, was exacerbated by a crash in UK finances, the war in Ukraine and the cost of living crisis. In addition to these strong headwinds, an already struggling prison system, was plunged deeper into crisis through a variety of factors including a rise in the prison population, combined with acute staff shortages and high levels of staff inexperience due to high turnover.

Perversely, this environment provided greater opportunity for PF, due to the increased demand for our work. Delivering our programmes and services has, however, been very challenging as prison access for Volunteers relies upon adequate prison staffing levels. In all of this, we have sought to keep the spiritual life of PF alive and thriving as our key foundation in maintaining hope in the work we do.

In the above context, we have beaten our fundraising and expenditure targets, enabling us to: bring the delivery of *Sycamore Tree* (ST) back to 81% of pre-pandemic levels; provide more *Angel Tree* (AT) Christmas presents

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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2023**

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year-on-year for the third year running; match more people in prison to PF Volunteer letter writers than at any time in the programme's history; and produce and distribute weekly written *Bible Studies* to people in their cells across the prison estate. 2,170 calls were made to our *Prayer Line* (PL) during 2022-23 bringing the total number of calls received since the programme started during Covid-19 to 5,764. During the year, we were also invited to join with our HMPPS Chaplaincy partners in developing a new *Pastoral Care* offering, which will be rolled out during 2023-24.

During the Covid-19 crisis, the third sector saw a significant reduction in formal volunteering. Although we were pleased to exceed our Volunteer recruitment target for the year, recruiting 156 new Volunteers, we also saw Covid-19 being a natural decision point for very long-serving and faithful PF Volunteers to step back from active service, with our overall numbers falling during 2022-23 by 18% to 2,591.

Financially PF's fundraising targets were exceeded, with overall donation income increasing year-on-year by a remarkable margin of 20% (£120,779) to £714,440.

Overall, 2022-23 has been a year during which PF has delivered a wider range of programmes to people in prison whilst also increasing the delivery of its three large existing programmes *ST*, *AT* and *LL*. This is an outstanding result in an extremely challenging prison estate and UK fundraising environment.

#### **Volunteers and engagement**

As with many aspects of public life, the UK volunteering picture changed significantly during the Covid-19 crisis. This was especially so for prison volunteering as the national lockdowns experienced by the general public were dwarfed by the duration of the lockdowns applied to people in prison. In addition to the prison lockdowns, which held many in their cells for up to 23 hours a day over many months, family prison visiting also ceased, which had a devastating impact on both those in prison and their families outside.

The visiting ban stopped most PF Volunteers from being permitted to carry out their prison visiting volunteering activities. Furthermore, whilst the ban was enforced overnight, it continued for many months and in some cases more than a year. This had the effect of creating an enforced volunteering hiatus and time to consider retirement from volunteering. This was especially so for prison volunteering as the nature of prison-base volunteering means that many are at semi-retirement age and the security approval process required to enable Volunteers to re-enter prison is very arduous.

During 2022-23, as prisons started their long road to normality after Covid-19, PF was asked by prison managers to assist them in providing purposeful rehabilitative activities for people in prison at a very high volume. Whilst we were delighted to be given this privilege, this need could only be met through the efforts of our skilled staff Support Team and our amazing local Volunteers. As Volunteers were called upon to return to prison at high capacity, decisions to retire became apparent and we saw an 18% reduction in PF's overall Volunteer numbers. The impact of this was mitigated by the sterling work of our teams, who recruited 156 new Volunteers during the year.

PF is dedicated to being a Volunteer-driven organisation. We have highly committed and skilled Volunteers, with an outstanding reputation in the prisons in which they work. The fast-paced, safety-critical prison environment requires our Volunteers to have leading-edge development and guidance from our Support Team. To add to our outstanding programme training and thanks to the generosity of a Trust grant, during 2022-23 we were able to fund a new staff role called Head of Volunteer Engagement. The role incumbent is specifically tasked to lead and grow PF's national Volunteer leadership structures as well as our training and development approaches to ensure that we remain the best in the sector. This new individual already started making a positive impact in 2022-23, working alongside our Volunteer leaders to identify development needs, which will be met in the coming year.

During 2022-23, we also launched a strategic listening process to engage with and gain input from, PF's key stakeholders, with the intention of using this information to develop our new 5-year strategic plan from 2023-24

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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2023**

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onwards. What is already clear from this process is that our existing Volunteer engagement work has built very high levels of trust in the organisation and alignment with PF's mission and values.

### **PROGRAMMES AND ACTIVITIES**

#### ***Sycamore Tree***

*Sycamore Tree* (ST) is an accredited Volunteer-led victim awareness programme, run over a six-week period, which teaches the principles of restorative justice, providing learners with a level one or level two qualification in 'Understanding the Restorative Justice Process.' The aim of ST is to reduce re-offending of people in prison in England and Wales by changing attitudes that are known to be conducive to offending. ST is believed to be the largest restorative justice and victim awareness intervention in the prison system of England and Wales. The course has been independently evaluated by the Sheffield Hallam and Manchester Metropolitan Universities and forms an important part of the sentence plan for many people in prison.

One of our key goals for the year was to bring ST back into prisons at scale after Covid-19. We were very pleased that, despite prisons being generally cautious and generally slow to move out of the pandemic lockdown, we saw huge demand for this exceptional programme. The number of courses delivered in prisons grew by 113% to 111 across 46 different prison establishments.

To assist prisons in restarting the programme, we reduced the number of learners on a course from the pre-Covid norm of 20, to a maximum of 15. This enabled Volunteers and prison staff to comply with transitional Covid-19 arrangements. As and when the local circumstances allow, course numbers were increased to 16-20.

Every 4-6 weeks across the year, ST Tutor gatherings were run to support Tutors. These gatherings have been key in ensuring that PF was ready to restart the programme in each prison as their gates opened again for learning activities. We currently have 84 active ST Tutors and 19 Volunteers in training, placing us in an excellent position to grow the programme further next year as requested by many prisons.

#### ***Angel Tree***

*Angel Tree* (AT) allows people in prison to send a gift to their children at Christmas, either through the post or in person on family days in a small number of prisons, all free of charge to the person in prison and their family. We also run a similar scheme on Mother's Day to allow young offenders to send a gift and card to their mum or female carer. The programme is administered by trained Volunteers and funds are raised regionally and nationally. Family cohesion is one of the seven pathways determined by HMPPS as being critical to improving desistance. AT assists family cohesion and is much appreciated by those in prison and their families. One mother said:

'To receive something via post with his name on was the start off his excitement. Then to see it's a Christmas gift from his dad was an amazing feeling for him. He hasn't opened the present yet but it wouldn't matter if it was a pencil. It's receiving a gift from his Dad that matters to him. Thank you *Angel Tree*, what a wonderful thing to do.'

Each year, we set a goal to send more presents to the children of people in prison. In 2022-23, we met that goal by providing and delivering 150 more presents. 4,792 presents were sent from parents in 98 prisons. This is the third year running in which we have seen an increase in present numbers delivered. Delivering the programme in 98 prison establishments is an all-time high for PF.

This year, we also marked the remarkable achievement of PF providing 100,000 presents since we starting running AT in England and Wales. This astounding number represents the hopes of a better life for many in prison, their families and especially their children.

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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2023**

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***Letter Link***

*Letter Link* (LL) allows trained, supervised Volunteers to write to people in prison. It is particularly valued by those who have no friends or family who visit or with whom they can correspond. The programme also enables Volunteers with limited capacity to visit prison in person to play an active part in PF's prison-based mission.

In planning for 2022-23, we set a goal to transform the scale of the programme by allowing those in prison direct access to the application process. Previously, application forms were often distributed by prison staff. We are thankful to the charity Junction 42 whose partnership assisted us through their cell-pack programme.

This strategy proved very successful, with 2022-23 being a record year in the programme's twelve year history. A 37% increase in LL connections took the total number of writers to 385 across eighty five prisons, which is also a record number. Fifty new LL writers were trained during the year allowing even more Volunteers to participate in the programme.

***Prayer Line***

*Prayer Line* (PL) was introduced during the Covid-19 crisis to allow those confined in their cells for 23 hours a day to feel that they have not been abandoned by society and faith communities. It allows any person in prison to call a free number and leave a confidential message with their personal prayer request. PF's team of Volunteers is committed to pray for each person who calls on that day and across the following month. It is as simple as that, and there are no catches.

The programme has continued to be a lifeline to many in prison and a blessing to the Volunteers who engage with the programme. The number of prisons using the service has remained high and we are still seeing programme growth, with new prisons using the service for the first time during the year.

2,170 calls were made to PL during 2022-23 bringing the total number of calls received since the programme started to 5,764. The total number of prisons who engaged with PL during the year was 89. This is a 5% increase on the previous year.

We are pleased that PL is also now being used by people in the community, such as the family members of those in prison and by people in supported or secure accommodation establishments. 58 PF Local Groups support the service via WhatsApp and prayer requests are also distributed to other prayer Supporters through various channels.

The PL programme team is trained to spot potential safeguarding issues. In addition to playing a part in the spiritual life of the people in prison, the service has also assisted the pastoral care of individuals as a planned component of the overall care brought to bear by the HMPPS Chaplaincy Team.

***Bible Studies***

By the end of 2022-23, PF had produced and distributed 125 newly-designed weekly Bible Study sheets for those in prison. Additionally, 712 people outside of prison have now signed up to receive them and they continue to be made available to the wider PF International family.

The Volunteer production team for this programme do an extraordinary job of producing the weekly studies which are suitable and attractive for people in prison and its interdenominational and interfaith audience.

The sheets are distributed to the Chaplaincy department in every prison across England and Wales and, from there, they are printed and given to any person wishing to receive them. At a time when our prison system struggles to have the staff to facilitate those in prison having sufficient time out of their cells, these activities sheets have proved very popular, not only aiding spiritual development, but also providing purposeful activity.

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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2023**

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***Pastoral Care***

We are delighted that PF has been asked, alongside the bereavement support charity Cruse, to support HMPPS Chaplaincy in their pastoral care for people in prison. The privilege of this invitation has been made, in no small part, because of PF's reputation for providing skilled, reliable well-trained Volunteers.

The nature of being in prison leads many to experience profound feelings of loss. This may arise from a bereavement or from simply being separated from family and friends. Whatever the cause, people in prison are often deeply affected by the emotional impact of loss and prison Chaplains play a key role in their pastoral care

This new programme has the long-term aim of placing a PF pastoral care Volunteer in every prison Chaplaincy team across England and Wales.

An outline of the process for recruiting, selecting and training new and existing PF Volunteers has been agreed with HMPPS and to date, ten Volunteers have been jointly selected by PF and HMPPS to be involved with the pilot. All have been approved by each prison where they will be placed.

Initial training, in partnership with HMPPS, has been successfully delivered to the pilot group of Volunteers and work has also begun in identifying suitable candidates for the second phase.

The overall programme involves the charity Cruse, who specialise in bereavement support. They are providing expert training along with some Volunteers for the HMPPS programme and we are delighted to be partnering with them.

**Key Partnerships and Relationships**

PF is committed to working in formal and informal partnerships whenever there is benefit for the people we serve in prison. With an estimated 1,500 plus charities third sector, we do whatever we can to assist others in the field and benefit from their support.

There are numerous organisations through which PF has worked positively and informally with across the year. Those who work formally with us or who do so regularly are mentioned by name below. We are grateful for their support.

**HM Prison and Probation Service**

HM Prison and Probation Service (HMPPS) are PF's key enabling partners.

HMPPS an executive agency, sponsored by the Ministry of Justice. They carry out sentences given by the courts, in custody and the community, and rehabilitate people in their care through education and employment.

Within HMPPS, the Chaplaincy department of the Prison Service is where PF executes its mission, working alongside the multi-faith teams within the prisons of England and Wales.

We are delighted that our Volunteers have established excellent working relationships with our Chaplaincy colleagues. These relationships are built upon mutual trust and respect which has been hard-won over the many decades through which PF has ministered in prisons. Our Christian faith leads us to wish to treat every person we encounter with equal respect and dignity, believing that every life has inherent worth without exception. With God's help, we do our best to live out these fundamental beliefs in the same way: when we meet the Governor responsible for running the prison, just as when we encounter a person starting a sentence that will see them live out the remainder of their life in prison.

The partnership we have built with HMPPS Chaplaincy has meant that our Volunteers are welcomed into prisons

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and can fulfil PF's mission. It has also meant that in the last three years, we have been able to launch our new *Prayer Line* service and that PF was the charity specifically invited by HMPPS to serve those in prison through the new *Bible Study* and *Pastoral Care* programmes. We work hard for this privilege and do not take the partnership for granted.

**The Welcome Directory**

The vision of The Welcome Directory (TWD) is to empower faith communities to welcome prison leavers. It is a multi-faith organisation, supporting the resettlement of people leaving prison through faith-based social inclusion.

The partnership established between TWD and PF in 2021-22 has enabled both organisations to benefit through mutual cooperation and support.

The long-term strategic goal of PF to enhance its support to people as they pass from prison into the community has been furthered through this partnership. This has happened through our Volunteers' use of the directory in assisting people in finding a supportive faith community to join. Faith is considered a 'protective factor' meaning that it is associated with a lower likelihood of negative outcomes or that it reduces the impact of other risk factors associated with reoffending. Assisting individuals in continuing their faith journey after prison is therefore an important aim, assisted by our work with TWD.

**Signpost**

*Signpost* is a fledgling service that provides details of organisations that can help those leaving prison and homeless people. It allows them to select the help they need and receive a personalised 'Your Signpost Services' report listing organisations that can help in their local area.

*Signpost* covers all areas of need – accommodation, finances, education, employment, physical and mental health, addictions, mentoring and faith communities – and it can be used by those supporting people in prison or homeless people to produce a paper report as they often do not have access to technology.

The service is freely available to all online without the need to sign on by those with access to technology and our staff and Volunteers regularly use the service to assist people coming in finding much-needed rehabilitative or other practical service.

PF Volunteers have also contributed to the development of *Signpost* by assisting with adding local content to the product.

**Prison Fellowship International**

PF is a founding member of the Prison Fellowship International (PFI) family which operates in 112 countries around the globe. The relationship enables PF to learn from international best practice, gain practical assistance, and support others in their national ministry. In 2022-23, PF was pleased to benefit from its relationship with members of the PFI family and to provide support to others. In particular PF has been able to support other national ministries in the rest of the UK, The Republic of Ireland and France in rolling out the *Sycamore Tree* programme and has also made the weekly *Bible studies* available for translation across the Europe and Central Asia Region.

**Mothers' Union and Spurgeons:** We are grateful to the kind assistance the Mothers' Union and Spurgeons who give us practical help in running our AT programme each Christmas.

**UCB and other media outlets:** Promoting PF's work and helping us promote positive attitudes towards people in prison is much valued help from UCB and other media outlets.

**Prison Alpha and others:** We are grateful to Prison Alpha and others who give PF Volunteers the opportunity to co-deliver spiritual programmes under the mandate of local prison Chaplains.

**Prisons Week (PW):** During one week each October, *PW* facilitates the wider church across England and

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Wales focussing upon people in prison and their families.

**Junction 42:** Junction 42 regularly provide 'cell packs' for those in prison. These packs contain spiritual and life-enhancing materials and through them we are most grateful that PF has been able to place promotional materials for its programmes.

**Dernier, SPCK and other publishers:** Each year PF is assisted by publishers who provide discounted or free high-quality, age-appropriate Christian-themed books for distribution in our AT programme with the permission of the parent taking part in the scheme.

**Cruse:** We are delighted that Cruse are assisting PF's new *Pastoral Care* programme through the provision of expert training.

### **Fundraising**

PF is most grateful for the long-term commitment of donors. Income provided from Trusts and Partner bodies increased during the year by 15% to £206,374.

Prison Fellowship is extremely grateful to all those who support our work financially including the following Trusts and Foundations in 2022/23:

Donations and grants giving £1,000 or more: Archer Trust, Ashburnham Thanksgiving Trust, Bishop Radford Trust, C & K Sommer Trust, Charles and Elsie Sykes Trust, Colyer-Fergusson Charitable Trust, David Pickford Charitable Foundation, Deo Gloria Trust, Dorema Charitable Trust, Drapers' Company, Elizabeth Bennett Charitable Trust, Eveson Charitable Trust, Forest Hill Charitable Trust, Fulmer Charitable Trust, Greater Manchester High Sheriff's Police Trust, Guy Fawkes Charitable Trust, Hadrian Trust, Jerusalem Trust, Liverpool Diocesan Council for Social Aid, Leigh Trust, Liz and Terry Bramall Foundation, Michael and Shirley Hunt Charitable Trust, Michael Marsh Charitable Trust, Milton Keynes Community Foundation, Mizpah Trust, Mrs L D Rope Third Charitable Settlement, Music in Ministry Trust, Nichol Young Foundation, Oak Trust, Paul Bassham Charitable Trust, Peter Stebbings Memorial Charity, Police & Crime Commissioner Thames Valley, Reed Foundation, River Trust, Selwyn Charitable Trust, Sir James Roll Charitable Trust and Winifred Eileen Kemp Trust.

Other donations and grants: Barry Davis Charitable Trust, Charles Littlewood Hill Trust, Edgar Milward Charity, Edwards Skinner Trust, Jessie Spencer Trust, Marsh Charitable Trust, Moushill Trust, Newton Charitable Trust, Norman Evershed Trust, Orangefield Trust, Rothley Trust, Sir Jeremiah Colman Gift Trust, Stockwell Charitable Trust, Sycamore Trust, Tesco Community Grants and Torrs Charitable Trust.

PF benefits from supporters whose foresight meant that the charity benefitted from their estates during the year. Giving in this area during the year was £80,274.

Overall, PF's donation income increased by £120,779 to £714,440.

Looking forward, PF will continue to follow a strategic fundraising approach based on excellent research and planning. It is hoped this will lead to a well-balanced, dependable, professional and cost-effective fundraising operation:

- Well-balanced – getting the fundraising mix as it should be, so that the charity is not over reliant on a particular source of funding;
- Dependable – so that planning can proceed with confidence;
- Cost effective – giving value for money to supporting donors, well run, not wasteful of cost or opportunities or priorities.

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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2023**

**Financial Results**

The financial results for Prison Fellowship for the year 2022/23 reported net expenditure of £14,548 (2021/22 net expenditure £60,853).

Breakdown of total income:

| <b>Source</b>                                                  | <b>2022/23</b> | <b>2021/22</b> | <b>%age of total</b> | <b>%age prior year</b> |
|----------------------------------------------------------------|----------------|----------------|----------------------|------------------------|
| Donations                                                      | 421,383        | 403,677        | 58%                  | 67%                    |
| Legacies                                                       | 80,274         | 9,601          | 11%                  | 2%                     |
| Grants from charitable trusts & partner bodies                 | 206,374        | 179,464        | 28%                  | 30%                    |
| Police Crime Commissioners                                     | 6,409          | 919            | 1%                   | -%                     |
| Income from charitable activities, investment income and other | 17,684         | 8,996          | 2%                   | 1%                     |
| <b>Total</b>                                                   | <b>732,124</b> | <b>602,657</b> | <b>100%</b>          | <b>100%</b>            |

As can be seen from the table above, there was a rise in donation income and legacy income. All sources of income grew in the period under review.

Income excluding legacy income and income from charitable activities and investment income was up by £50,106 or 8.5%.

Overall expenditure increased by 12.5%.

Breakdown of total expenditure:

| <b>Source</b>                          | <b>2022/23</b> | <b>2021/22</b> | <b>%age prior year</b> |
|----------------------------------------|----------------|----------------|------------------------|
| Raising funds                          | 95,543         | 90,460         | 5%                     |
| Operational expenditure                | 650,803        | 556,974        | 16.8%                  |
| Conference costs                       | 133            | 576            | -                      |
| Grants payable to partner organisation | 193            | 15,500         | -                      |
| <b>Total</b>                           | <b>746,672</b> | <b>663,510</b> | <b>12.5%</b>           |

**Reserves**

The Trustees' policy is to hold reserves to enable Prison Fellowship to plan and execute its important work over the medium term. This takes account of its commitments to prisons and staff as well as volatility in income. PF's unrestricted reserves at the year-end were £548,196 (2021/22 £567,700) a 3% decrease over the prior year. The absolute minimum monthly amount required to meet its financial obligations in insolvency is estimated at £90,000 (2021/22 £90,000).

**Investment policy**

The Board of Trustees has the power to invest in a wide range of assets. Surplus funds were kept on deposit during the year. Rates are reviewed to ensure a satisfactory return with appropriate flexibility is obtained.

**Risk management**

The Trustees regularly monitor actual income and expenditure against formally approved budgets. No financial risks are foreseen in the next financial year and the organisation is well placed to fulfil its plans and mission. Longer-term external risks arise from the challenging operating environment in prisons and the willingness of HMPPS and local prison Governors to support the role of the third sector.

The Board holds an up-to-date register of risks to the charity. Risks are reviewed and their impact and probability assessed annually by the Board. Should unforeseen risks arise during the year, or known risks

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**PRISON FELLOWSHIP**  
**(A company limited by guarantee)**

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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2023**

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increase significantly, the CEO reports such risks to the Board so they may be assessed and further mitigating actions planned.

There are currently 11 risks on the risk register. All have mitigating actions, agreed as satisfactory by the Board. The four most significant risks are:

1. Significant security breach by PF Volunteer;
2. Insufficient staff to run organisation;
3. PF's reputation is significantly damaged;
4. Burnout of key staff.

**Future Plans**

Prison Fellowship's **mission** is simply stated:

*'To show Christ's love to people in prison by coming alongside them and supporting them'.*

And our **dream** is that:

*'Every life in prison is transformed'.*

Four themes and objectives for the coming year developed as a part of our 5-year plan in 2017/18 will remain in focus during 2023-24.

**1. 'Christ centred and prisoner focused'**

PF's internal work and external outputs will be demonstrably focused on transforming the lives of people in prison. Every contact with PF will show Christ's love.

**2. 'Volunteer engaged'**

PF will be mobilised through a co-created and highly- consultative organisation. Structures, processes and competence will be present in PF that enable leadership opportunities for those who want them. The Volunteer base will have grown by 5% per annum and an effective Area Coordination group will be in place.

**3. 'Sustainable and resourced'**

PF will have the people, finance and prayer support it requires to enter the next decade sustainably - confident of delivering its mission and goals.

**4. 'Excellent, lean and connected'**

PF will have a support team who operate simple, effective processes that enable Volunteers to deliver PF's mission with ease. There is unity and free-flowing communication between individual Volunteers, PF groups, Support Team and Trustees. Relationships are constructive, interdependent and supportive of others fulfilling their ministry to people in prison. PF's work is recognised by stakeholders as high quality and its expenditure is appropriate for its size and donor profile.

**Strategic listening for our new 5-year strategy and plans**

During the coming year, as we execute the above plans, we will also be progressing a wide scale strategic listening process, which will inform PF's new five-year strategy.

Foundation work has already been completed to identify what questions we want to ask and how we approach the key stakeholders as identified by the Board and Support Team.

To allow us to ensure that resources are focused towards the most critical stakeholders, the eleven key stakeholder groups identified have been categorised into three priority groups; critical, significant and optional. Input from these groups will be sought using a combination of quantitative and qualitative means using surveys,

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**PRISON FELLOWSHIP**  
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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2023**

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structured interviews and focus groups. The data will be collated, analysed and fed back to the Board with recommendations from the CEO on how PF can best respond to the needs of PF's stakeholders and mission beneficiaries.

We are excited to be embarking on a new phase in the life of PF driven by a robust process of strategic listening.

**Statement of Trustees' responsibilities**

The Trustees (who are also the directors of the Company for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year. Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Company will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Company's transactions and disclose with reasonable accuracy at any time the financial position of the Company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**Disclosure of information to auditors**

Each of the persons who are Trustees at the time when this Trustees' report is approved has confirmed that:

- so far as that Trustee is aware, there is no relevant audit information of which the charity's auditors are unaware, and
- that Trustee has taken all the steps that ought to have been taken as a Trustee in order to be aware of any relevant audit information and to establish that the charity's auditors are aware of that information.

**Auditors**

The auditors, Griffin Stone Moscrop & Co, have indicated their willingness to continue in office. The designated Trustees will propose a motion reappointing the auditors at a meeting of the Trustees.

Approved by order of the members of the board of Trustees on 8 December 2023 and signed on their behalf by:

*Peter Harlock*  
.....  
**Mr Peter Harlock**  
Chair

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**PRISON FELLOWSHIP**  
**(A company limited by guarantee)**

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**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF PRISON FELLOWSHIP**

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**Opinion**

We have audited the financial statements of Prison Fellowship (the 'charitable company') for the year ended 31 March 2023 which comprise the Statement of financial activities, the Balance sheet, the Statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2023 and of its incoming resources and application of resources, including its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

**Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the United Kingdom, including the Financial Reporting Council's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

**Conclusions relating to going concern**

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

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**PRISON FELLOWSHIP**  
**(A company limited by guarantee)**

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**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF PRISON FELLOWSHIP (CONTINUED)**

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**Other information**

The other information comprises the information included in the Annual report other than the financial statements and our Auditors' report thereon. The Trustees are responsible for the other information contained within the Annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

**Opinion on other matters prescribed by the Companies Act 2006**

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Trustees' report for the financial year for which the financial statements are prepared is consistent with the financial statements.
- the Trustees' report has been prepared in accordance with applicable legal requirements.

**Matters on which we are required to report by exception**

In the light of our knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' report.

We have nothing to report in respect of the following matters in relation to which Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of Trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the Trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the Trustees' report and from the requirement to prepare a Strategic report.

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**PRISON FELLOWSHIP**  
**(A company limited by guarantee)**

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**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF PRISON FELLOWSHIP (CONTINUED)**

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**Responsibilities of trustees**

As explained more fully in the Trustees' responsibilities statement, the Trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

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**PRISON FELLOWSHIP**  
**(A company limited by guarantee)**

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**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF PRISON FELLOWSHIP (CONTINUED)**

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**Auditors' responsibilities for the audit of the financial statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditors' report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- carrying out substantive checking to supporting documents on a sample basis of individual transactions within income and expenditure to give comfort that on a sample basis the SOFA does not contain any irregular items;
- carrying out walk-through testing to verify that the charity's accounting systems and controls are being implemented as designed; and
- verifying that material balances within the Balance Sheet are supported by third party evidence to confirm the existence and valuation of these balances at the balance sheet date.

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion of the effectiveness of the charitable company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Trustees.
- Conclude on the appropriateness of the Trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charitable company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our Auditors' report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our Auditors' report. However, future events or conditions may cause the charitable company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

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**PRISON FELLOWSHIP**  
**(A company limited by guarantee)**

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**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF PRISON FELLOWSHIP (CONTINUED)**

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**Use of our report**

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an Auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and its members, as a body, for our audit work, for this report, or for the opinions we have formed.



**Robert Smith (Senior statutory auditor)**

for and on behalf of  
**Griffin Stone Moscrop & Co**

Chartered Accountants  
Statutory Auditors

21-27 Lamb's Conduit Street

London

WC1N 3GS

Date: 12/12/2023.

**PRISON FELLOWSHIP**  
(A company limited by guarantee)

**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)**  
**FOR THE YEAR ENDED 31 MARCH 2023**

|                                    | Note | Restricted<br>funds<br>2023<br>£ | Unrestricted<br>funds<br>2023<br>£ | Total<br>funds<br>2023<br>£ | Total<br>funds<br>2022<br>£ |
|------------------------------------|------|----------------------------------|------------------------------------|-----------------------------|-----------------------------|
| <b>Income from:</b>                |      |                                  |                                    |                             |                             |
| Donations and legacies             | 3    | 278,492                          | 435,948                            | 714,440                     | 593,661                     |
| Charitable activities              | 4    | -                                | 6,000                              | 6,000                       | 7,294                       |
| Investments                        | 5    | -                                | 11,617                             | 11,617                      | 1,639                       |
| Other income                       |      | -                                | 67                                 | 67                          | 63                          |
| <b>Total income</b>                |      | <b>278,492</b>                   | <b>453,632</b>                     | <b>732,124</b>              | <b>602,657</b>              |
| <b>Expenditure on:</b>             |      |                                  |                                    |                             |                             |
| Raising funds                      | 6    | -                                | 95,543                             | 95,543                      | 90,460                      |
| Charitable activities              | 7    | 273,536                          | 377,593                            | 651,129                     | 573,050                     |
| <b>Total expenditure</b>           |      | <b>273,536</b>                   | <b>473,136</b>                     | <b>746,672</b>              | <b>663,510</b>              |
| <b>Net movement in funds</b>       |      | <b>4,956</b>                     | <b>(19,504)</b>                    | <b>(14,548)</b>             | <b>(60,853)</b>             |
| <b>Reconciliation of funds:</b>    |      |                                  |                                    |                             |                             |
| Total funds brought forward        |      | 206,540                          | 567,700                            | 774,240                     | 835,093                     |
| Net movement in funds              |      | 4,956                            | (19,504)                           | (14,548)                    | (60,853)                    |
| <b>Total funds carried forward</b> |      | <b>211,496</b>                   | <b>548,196</b>                     | <b>759,692</b>              | <b>774,240</b>              |

The Statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 21 to 35 form part of these financial statements.

**PRISON FELLOWSHIP**  
**(A company limited by guarantee)**  
**REGISTERED NUMBER: 05003795**

**BALANCE SHEET**  
**AS AT 31 MARCH 2023**

|                                                | Note | 2023<br>£             | 2022<br>£             |
|------------------------------------------------|------|-----------------------|-----------------------|
| <b>Fixed assets</b>                            |      |                       |                       |
| Tangible assets                                | 12   | 1,510                 | 5,990                 |
|                                                |      | <u>1,510</u>          | <u>5,990</u>          |
| <b>Current assets</b>                          |      |                       |                       |
| Debtors                                        | 13   | 78,680                | 15,281                |
| Cash at bank and in hand                       |      | 755,739               | 824,054               |
|                                                |      | <u>834,419</u>        | <u>839,335</u>        |
| Creditors: amounts falling due within one year | 14   | (76,237)              | (71,085)              |
| <b>Net current assets</b>                      |      | <u>758,182</u>        | <u>768,250</u>        |
| <b>Total assets less current liabilities</b>   |      | <u>759,692</u>        | <u>774,240</u>        |
| <b>Total net assets</b>                        |      | <u><u>759,692</u></u> | <u><u>774,240</u></u> |
| <b>Charity funds</b>                           |      |                       |                       |
| Restricted funds                               | 16   | 211,496               | 206,540               |
| Unrestricted funds                             | 16   | 548,196               | 567,700               |
| <b>Total funds</b>                             |      | <u><u>759,692</u></u> | <u><u>774,240</u></u> |

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:

*Peter Harlock*  
 .....  
**Mr Peter Harlock**  
 Chair  
 Date: 8 December 2023

*Andrew Jordon*  
 .....  
**Mr Andrew Roger Jordon**  
 Treasurer

The notes on pages 21 to 35 form part of these financial statements.

**PRISON FELLOWSHIP**  
(A company limited by guarantee)

**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED 31 MARCH 2023**

|                                                         | 2023<br>£ | 2022<br>£ |
|---------------------------------------------------------|-----------|-----------|
| <b>Cash flows from operating activities</b>             |           |           |
| Net cash used in operating activities                   | (79,932)  | (35,666)  |
| <b>Cash flows from investing activities</b>             |           |           |
| Dividends, interests and rents from investments         | 11,617    | 1,639     |
| Purchase of tangible fixed assets                       | -         | (1,164)   |
| <b>Net cash provided by investing activities</b>        | 11,617    | 475       |
| <b>Cash flows from financing activities</b>             |           |           |
| <b>Net cash provided by financing activities</b>        | -         | -         |
| <b>Change in cash and cash equivalents in the year</b>  | (68,315)  | (35,191)  |
| Cash and cash equivalents at the beginning of the year  | 824,054   | 859,245   |
| <b>Cash and cash equivalents at the end of the year</b> | 755,739   | 824,054   |

The notes on pages 21 to 35 form part of these financial statements

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**PRISON FELLOWSHIP**  
**(A company limited by guarantee)**

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2023**

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**1. General information**

Prison Fellowship is a registered charity with the Charity Commission for England & Wales (charity number: 1102254) and a private company limited by guarantee, incorporated in England and Wales (company number: 05003795). The principal place of business can be found on the reference and administrative details page.

**2. Accounting policies**

**2.1 Basis of preparation of financial statements**

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Prison Fellowship meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

**2.2 Income**

All income is recognised once the Company has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Donations, together with any associated income tax recovery, are recognised when the donation is received. Legacies are included when the charity is entitled to the funds. Where valuation of legacies cannot be readily determined at the year end, in the case of unsold property or shares, the facts are disclosed as a note to the accounts and the income recognised when the valuation becomes available.

Other income is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

**2.3 Expenditure**

Expenditure on operational programmes is recognised in the period in which it is incurred. Grants payable to partner organisations for projects are included in the Statement of Financial Activities when approved by the Trustees.

Expenditure on raising funds includes the salaries and related on-costs of the staff who promote fund-raising; and direct expenditure on fund-raising initiatives.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Company's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

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**PRISON FELLOWSHIP**  
(A company limited by guarantee)

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2023**

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**2. Accounting policies (continued)**

**2.4 Interest receivable**

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Company; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

**2.5 Tangible fixed assets and depreciation**

Tangible fixed assets costing £500 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following basis:

|                  |   |     |
|------------------|---|-----|
| Office equipment | - | 25% |
|------------------|---|-----|

**2.6 Debtors**

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

**2.7 Cash at bank and in hand**

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

**2.8 Liabilities and provisions**

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

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**PRISON FELLOWSHIP**  
**(A company limited by guarantee)**

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2023**

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**2. Accounting policies (continued)**

**2.9 Financial instruments**

The Company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

**2.10 Pensions**

The Company operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Company to the fund in respect of the year.

**2.11 Fund accounting**

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Company and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Company for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

**PRISON FELLOWSHIP**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2023**

**3. Income from donations and legacies**

|                                                  | Restricted<br>funds<br>2023<br>£ | Unrestricted<br>funds<br>2023<br>£ | Total<br>funds<br>2023<br>£ |
|--------------------------------------------------|----------------------------------|------------------------------------|-----------------------------|
| Donations                                        | 143,324                          | 278,059                            | 421,383                     |
| Legacies                                         | 19,364                           | 60,910                             | 80,274                      |
| Grants from charitable trustees & partner bodies | 112,659                          | 93,715                             | 206,374                     |
| Police Crime Commissioner                        | 3,145                            | 3,264                              | 6,409                       |
| <b>Total 2023</b>                                | <b>278,492</b>                   | <b>435,948</b>                     | <b>714,440</b>              |
|                                                  | Restricted<br>funds<br>2022<br>£ | Unrestricted<br>funds<br>2022<br>£ | Total<br>funds<br>2022<br>£ |
| Donations                                        | 133,498                          | 270,179                            | 403,677                     |
| Legacies                                         | 5,000                            | 4,601                              | 9,601                       |
| Grants from charitable trustees & partner bodies | 82,823                           | 96,641                             | 179,464                     |
| Police Crime Commissioner                        | 219                              | 700                                | 919                         |
| <b>Total 2022</b>                                | <b>221,540</b>                   | <b>372,121</b>                     | <b>593,661</b>              |

**4. Income from charitable activities**

|                       | Unrestricted<br>funds<br>2023<br>£ | Total<br>funds<br>2023<br>£ |
|-----------------------|------------------------------------|-----------------------------|
| Sycamore Tree courses | 6,000                              | 6,000                       |
| <b>Total 2023</b>     | <b>6,000</b>                       | <b>6,000</b>                |

**PRISON FELLOWSHIP**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2023**

**4. Income from charitable activities (continued)**

|              | Unrestricted<br>funds<br>2022<br>£ | Total<br>funds<br>2022<br>£ |
|--------------|------------------------------------|-----------------------------|
| Other income | 7,294                              | 7,294                       |
| Total 2022   | <u>7,294</u>                       | <u>7,294</u>                |

**5. Investment income**

|                          | Unrestricted<br>funds<br>2023<br>£ | Total<br>funds<br>2023<br>£ |
|--------------------------|------------------------------------|-----------------------------|
| Deposit account interest | 11,617                             | 11,617                      |
| <b>Total 2023</b>        | <u>11,617</u>                      | <u>11,617</u>               |

|                          | Unrestricted<br>funds<br>2022<br>£ | Total<br>funds<br>2022<br>£ |
|--------------------------|------------------------------------|-----------------------------|
| Deposit account interest | 1,639                              | 1,639                       |
| Total 2022               | <u>1,639</u>                       | <u>1,639</u>                |

**PRISON FELLOWSHIP**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2023**

**6. Expenditure on raising funds**

**Costs of raising voluntary income**

|                                  | Unrestricted<br>funds<br>2023<br>£ | Total<br>funds<br>2023<br>£ |
|----------------------------------|------------------------------------|-----------------------------|
| Staff costs and consultancy fees | 66,270                             | 66,270                      |
| Other direct costs               | 29,273                             | 29,273                      |
| <b>Total 2023</b>                | <u>95,543</u>                      | <u>95,543</u>               |
|                                  | Unrestricted<br>funds<br>2022<br>£ | Total<br>funds<br>2022<br>£ |
| Staff costs and consultancy fees | 67,678                             | 67,678                      |
| Other direct costs               | 22,782                             | 22,782                      |
| <b>Total 2022</b>                | <u>90,460</u>                      | <u>90,460</u>               |

**PRISON FELLOWSHIP**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2023**

**7. Analysis of expenditure on charitable activities**

**Summary by fund type**

|                                        | Restricted<br>funds<br>2023<br>£ | Unrestricted<br>funds<br>2023<br>£ | Total<br>2023<br>£ |
|----------------------------------------|----------------------------------|------------------------------------|--------------------|
| Operational Programmes                 | 273,536                          | 377,267                            | 650,803            |
| Conference                             | -                                | 133                                | 133                |
| Grants payable to partner organisation | -                                | 193                                | 193                |
| <b>Total 2023</b>                      | <b>273,536</b>                   | <b>377,593</b>                     | <b>651,129</b>     |

|                                        | Restricted<br>funds<br>2022<br>£ | Unrestricted<br>funds<br>2022<br>£ | Total<br>2022<br>£ |
|----------------------------------------|----------------------------------|------------------------------------|--------------------|
| Operational Programmes                 | 195,584                          | 361,390                            | 556,974            |
| Conference                             | -                                | 576                                | 576                |
| Grants payable to partner organisation | -                                | 15,500                             | 15,500             |
| <b>Total 2022</b>                      | <b>195,584</b>                   | <b>377,466</b>                     | <b>573,050</b>     |

**8. Analysis of expenditure by activities**

|                                        | Activities<br>undertaken<br>directly<br>2023<br>£ | Support<br>costs<br>2023<br>£ | Total<br>funds<br>2023<br>£ |
|----------------------------------------|---------------------------------------------------|-------------------------------|-----------------------------|
| Operational Programmes                 | 643,988                                           | 6,815                         | 650,803                     |
| Conference                             | 133                                               | -                             | 133                         |
| Grants payable to partner organisation | 193                                               | -                             | 193                         |
| <b>Total 2023</b>                      | <b>644,314</b>                                    | <b>6,815</b>                  | <b>651,129</b>              |

**PRISON FELLOWSHIP**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2023**

**8. Analysis of expenditure by activities (continued)**

|                                        | Activities<br>undertaken<br>directly<br>2022<br>£ | Support<br>costs<br>2022<br>£ | Total<br>funds<br>2022<br>£ |
|----------------------------------------|---------------------------------------------------|-------------------------------|-----------------------------|
| Operational Programmes                 | 551,754                                           | 5,220                         | 556,974                     |
| Conference                             | 576                                               | -                             | 576                         |
| Grants payable to partner organisation | 15,500                                            | -                             | 15,500                      |
| Total 2022                             | <u>567,830</u>                                    | <u>5,220</u>                  | <u>573,050</u>              |

**9. Auditors' remuneration**

|                                                                                      | 2023<br>£    | 2022<br>£    |
|--------------------------------------------------------------------------------------|--------------|--------------|
| Fees payable to the Company's auditor for the audit of the Company's annual accounts | <u>5,400</u> | <u>5,400</u> |

**10. Staff costs**

|                                                      | 2023<br>£      | 2022<br>£      |
|------------------------------------------------------|----------------|----------------|
| Wages and salaries                                   | 364,723        | 346,299        |
| Social security costs                                | 31,342         | 28,759         |
| Contribution to defined contribution pension schemes | 9,597          | 8,965          |
|                                                      | <u>405,662</u> | <u>384,023</u> |

The average number of persons employed by the Company during the year was as follows:

|           | 2023<br>No. | 2022<br>No. |
|-----------|-------------|-------------|
| Employees | <u>13</u>   | <u>13</u>   |

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**PRISON FELLOWSHIP**  
(A company limited by guarantee)

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2023**

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**10. Staff costs (continued)**

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

|                               | <b>2023<br/>No.</b> | 2022<br>No. |
|-------------------------------|---------------------|-------------|
| In the band £80,001 - £90,000 | <b>1</b>            | 1           |

The key management of personnel of the charity, comprise the trustees and the CEO. The total employee benefits of the key management of the charity were £87,000 (2022: £87,000).

**11. Trustees' remuneration and expenses**

During the year, no Trustees received any remuneration or other benefits (2022 - £NIL).

During the year ended 31 March 2023, expenses totalling £1312 were reimbursed or paid directly to 8 Trustees (2022 - £NIL to Trustee).

**PRISON FELLOWSHIP**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2023**

**12. Tangible fixed assets**

|                          | Office<br>equipment<br>£ |
|--------------------------|--------------------------|
| <b>Cost or valuation</b> |                          |
| At 1 April 2022          | 76,926                   |
| At 31 March 2023         | <u>76,926</u>            |
| <b>Depreciation</b>      |                          |
| At 1 April 2022          | 70,936                   |
| Charge for the year      | 4,480                    |
| At 31 March 2023         | <u>75,416</u>            |
| <b>Net book value</b>    |                          |
| At 31 March 2023         | <u><u>1,510</u></u>      |
| At 31 March 2022         | <u><u>5,990</u></u>      |

**13. Debtors**

|                               | 2023<br>£            | 2022<br>£            |
|-------------------------------|----------------------|----------------------|
| <b>Due within one year</b>    |                      |                      |
| Trade debtors                 | 67                   | -                    |
| Other debtors and prepayments | 76,602               | 13,037               |
| Tax recoverable               | 2,011                | 2,244                |
|                               | <u><u>78,680</u></u> | <u><u>15,281</u></u> |

**PRISON FELLOWSHIP**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2023**

**14. Creditors: Amounts falling due within one year**

|                                    | <b>2023</b>          | <b>2022</b>          |
|------------------------------------|----------------------|----------------------|
|                                    | <b>£</b>             | <b>£</b>             |
| Trade creditors                    | <b>8,381</b>         | 2,565                |
| Other taxation and social security | <b>7,565</b>         | 8,558                |
| Other creditors                    | <b>39,355</b>        | 45,028               |
| Accruals and deferred income       | <b>20,936</b>        | 14,934               |
|                                    | <u><b>76,237</b></u> | <u><b>71,085</b></u> |

**15. Financial instruments**

|                                                                        | <b>2023</b>           | <b>2022</b>           |
|------------------------------------------------------------------------|-----------------------|-----------------------|
|                                                                        | <b>£</b>              | <b>£</b>              |
| <b>Financial assets</b>                                                |                       |                       |
| Financial assets measured at fair value through income and expenditure | <u><b>755,739</b></u> | <u><b>824,054</b></u> |

Financial assets measured at fair value through income and expenditure comprise cash at bank and in hand.

**PRISON FELLOWSHIP**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2023**

**16. Statement of funds**

**Statement of funds - current year**

|                                                              | Balance at 1<br>April 2022<br>£ | Income<br>£    | Expenditure<br>£ | Transfers<br>in/out<br>£ | Balance at<br>31 March<br>2023<br>£ |
|--------------------------------------------------------------|---------------------------------|----------------|------------------|--------------------------|-------------------------------------|
| <b>Unrestricted funds</b>                                    |                                 |                |                  |                          |                                     |
| General Funds                                                | 567,700                         | 453,632        | (473,136)        | -                        | 548,196                             |
| <b>Restricted funds</b>                                      |                                 |                |                  |                          |                                     |
| Angel Tree, held centrally                                   | 82,783                          | 127,396        | (123,829)        | -                        | 86,350                              |
| Sycamore Tree courses<br>generally, held centrally           | -                               | 16,128         | (16,128)         | -                        | -                                   |
| Sycamore Tree courses at<br>specific prisons, held centrally | 26,503                          | 50,120         | (57,144)         | -                        | 19,479                              |
| Volunteer Development                                        | -                               | 33,395         | (10,344)         | -                        | 23,051                              |
| Other groups funds, held by<br>regional groups               | 54,161                          | 14,825         | (32,032)         | (3,711)                  | 33,243                              |
| Angel Tree, held by regional<br>groups                       | 43,093                          | 36,628         | (34,059)         | 3,711                    | 49,373                              |
|                                                              | 206,540                         | 278,492        | (273,536)        | -                        | 211,496                             |
| <b>Total of funds</b>                                        | <b>774,240</b>                  | <b>732,124</b> | <b>(746,672)</b> | <b>-</b>                 | <b>759,692</b>                      |

**PRISON FELLOWSHIP**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2023**

**16. Statement of funds (continued)**

**Statement of funds - prior year**

|                                                              | Balance at<br>1 April 2021<br>£ | Income<br>£ | Expenditure<br>£ | Transfers<br>in/out<br>£ | Balance at<br>31 March<br>2022<br>£ |
|--------------------------------------------------------------|---------------------------------|-------------|------------------|--------------------------|-------------------------------------|
| <b>Unrestricted funds</b>                                    |                                 |             |                  |                          |                                     |
| General Funds                                                | 643,806                         | 381,117     | (467,926)        | 10,703                   | 567,700                             |
| <b>Restricted funds</b>                                      |                                 |             |                  |                          |                                     |
| Angel Tree, held centrally                                   | 56,891                          | 132,078     | (106,186)        | -                        | 82,783                              |
| Sycamore Tree courses<br>generally, held centrally           | -                               | 26,183      | (26,183)         | -                        | -                                   |
| Sycamore Tree courses at<br>specific prisons, held centrally | 23,990                          | 6,894       | (4,381)          | -                        | 26,503                              |
| Volunteer Development                                        | 13,898                          | 11,555      | (11,555)         | (13,898)                 | -                                   |
| Other groups funds, held by<br>regional groups               | 52,471                          | 13,882      | (10,875)         | (1,317)                  | 54,161                              |
| Angel Tree, held by regional<br>groups                       | 44,037                          | 30,948      | (36,404)         | 4,512                    | 43,093                              |
|                                                              | 191,287                         | 221,540     | (195,584)        | (10,703)                 | 206,540                             |
| <b>Total of funds</b>                                        | 835,093                         | 602,657     | (663,510)        | -                        | 774,240                             |

**Angel Tree** - *Angel Tree* provides Christmas presents for the children of prisoners, thus helping family links to be maintained.

**Angel Tree funds held centrally** - This fund represents *Angel Tree* monies held by PF central office.

**Angel Tree funds held by locally** - This fund represents *Angel Tree* monies held by PF local groups.

**Sycamore Tree courses** - *Sycamore Tree* courses are accredited programmes for prisoners on victim awareness and restorative justice. These funds represent donations that have been provided specifically to fund these courses; either across the sector, or in specific prisons or groups of prisons.

**Other funds held by Local Groups** - This represents balances held by local Prison Fellowship groups operating throughout England and Wales, for local Prison Fellowship related activities.

**PRISON FELLOWSHIP**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2023**

**17. Analysis of net assets between funds**

**Analysis of net assets between funds - current year**

|                               | Restricted<br>funds<br>2023<br>£ | Unrestricted<br>funds<br>2023<br>£ | Total<br>funds<br>2023<br>£ |
|-------------------------------|----------------------------------|------------------------------------|-----------------------------|
| Tangible fixed assets         | -                                | 1,510                              | 1,510                       |
| Current assets                | 211,496                          | 622,923                            | 834,419                     |
| Creditors due within one year | -                                | (76,237)                           | (76,237)                    |
| <b>Total</b>                  | <b>211,496</b>                   | <b>548,196</b>                     | <b>759,692</b>              |

**18. Reconciliation of net movement in funds to net cash flow from operating activities**

|                                                                         | 2023<br>£       | 2022<br>£       |
|-------------------------------------------------------------------------|-----------------|-----------------|
| Net expenditure for the year (as per Statement of Financial Activities) | (14,548)        | (60,853)        |
| <b>Adjustments for:</b>                                                 |                 |                 |
| Depreciation charges                                                    | 4,480           | 5,515           |
| Dividends, interests and rents from investments                         | (11,617)        | (1,639)         |
| Decrease/(increase) in debtors                                          | (63,399)        | 3,401           |
| Increase in creditors                                                   | 5,152           | 17,910          |
| <b>Net cash used in operating activities</b>                            | <b>(79,932)</b> | <b>(35,666)</b> |

**19. Analysis of cash and cash equivalents**

|                                        | 2023<br>£      | 2022<br>£      |
|----------------------------------------|----------------|----------------|
| Cash in hand                           | 755,739        | 824,054        |
| <b>Total cash and cash equivalents</b> | <b>755,739</b> | <b>824,054</b> |

**PRISON FELLOWSHIP**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2023**

**20. Analysis of changes in net debt**

|                          | At 1 April<br>2022<br>£ | Cash flows<br>£ | At 31 March<br>2023<br>£ |
|--------------------------|-------------------------|-----------------|--------------------------|
| Cash at bank and in hand | 824,054                 | (68,315)        | 755,739                  |
|                          | <u>824,054</u>          | <u>(68,315)</u> | <u>755,739</u>           |

**21. Pension commitments**

The group operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the group in an independently administered fund. The pension cost charge represents contributions payable by the group to the fund and amounted to £9,597 (2022 - £8,965). No amounts were payable to the fund at the balance sheet date.

**22. Operating lease commitments**

At 31 March 2023 the Company had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

|                                              | 2023<br>£     | 2022<br>£     |
|----------------------------------------------|---------------|---------------|
| Not later than 1 year                        | 26,678        | 18,306        |
| Later than 1 year and not later than 5 years | 23,810        | 6,083         |
|                                              | <u>50,488</u> | <u>24,389</u> |

**23. Related party transactions**

The charity received total donations of £7,430 (2022 - £3,705) from the trustees during the year.

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# Accounts

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Registered number: 05003795  
Charity number: 1102254



## **PRISON FELLOWSHIP**

**(A company limited by guarantee)**

### **TRUSTEES' REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MARCH 2022**

**PRISON FELLOWSHIP**  
**(A company limited by guarantee)**

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**PRISON FELLOWSHIP**  
(A company limited by guarantee)

**TRUSTEES' REPORT**  
**FOR THE YEAR ENDED 31 MARCH 2022**

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**CHAIR'S REPORT**

Prison Fellowship (PF) may be in the most exciting, but also uncertain and challenging time of its 43-year history. The last two years have provided exceptional new opportunities to serve those in prison, through the roll-out of new initiatives such as *Prayer Line*, weekly in-cell *Bible Studies* and regular online national prayer meetings with our volunteers. We have also been able to accelerate local and national volunteer engagement plans, through online networking platforms, at a scale that was hard to imagine before the onset of the Covid-19 crisis. The hard work of the PF team saw volunteer membership increase by 2.4% to 3,179 from 3,103. This was a remarkable achievement, given the struggles of many third sector organisations to maintain volunteer numbers in the prolonged Covid-19 crisis.

Across our main prison programmes, throughout the Covid-19 crisis, PF's pen pal programme *Letter Link* has continued to provide valuable friendship to people in prison and *Angel Tree* has flourished and delivered more Christmas presents to the children of those in prison. From a near zero base in the depths of Covid, PF was also able to make good progress in re-establishing its highly-regarded restorative justice and victim awareness programme *Sycamore Tree*.

In 2021-22, we have also been very pleased to expand our partnership with and support for other national ministries in the Prison Fellowship International (PFI) family such as PF in France, the Republic of Ireland, Scotland and Northern Ireland. All these regions are now running or are in training to run our *Sycamore Tree* programme tailored for prisons in Western Europe. Beyond the UK & Ireland, our weekly *Bible Studies* were made available to our PFI Europe and Central Asia regional partner ministries. At a time when our ministry partners in PF Ukraine and neighbouring countries have been doing such amazing work in an unimaginable context, we are pleased to be able to bring this modest support to our friends overseas.

In March 2020, the 120 prisons in England and Wales closed their doors to volunteers. During 2021-22, PF has worked very hard alongside prisons, as and when the Covid-19 crisis allows them to reopen. This ongoing process is happening at different times and in different ways in each of the prisons, which has made the role of the staff team even more challenging, but vital at this time. I am endlessly thankful for the unceasing work and support of PF's volunteers, supporters, donors and staff, who have made all this all possible at a time of national crisis.

*Peter Harlock*

Peter Harlock  
Chair of Trustees (appointed 14th June 2022)

**PRISON FELLOWSHIP**  
(A company limited by guarantee)

**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2022**

The Trustees present their annual report together with the audited financial statements of the Prison Fellowship for the year 1 April 2021 to 31 March 2022. The Annual report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the Annual report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Since the Company qualifies as small under section 382 of the Companies Act 2006, the Strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**  
5003795 (England and Wales)

**Registered Charity number**  
1102254

**Registered office**  
21-27 Lamb's Conduit Street  
London  
WC1N 3GS

**Trustees**

|                                      |           |                      |
|--------------------------------------|-----------|----------------------|
| Ms Frances Mary Beckett OBE          | Chair     | Resigned 30.04.2022  |
| Mr David Wesley Cooke                |           |                      |
| Rev Kevin Dawkins                    |           |                      |
| Ms Patricia Molly Hodson             |           |                      |
| Rev Joanna Honour                    |           |                      |
| Mr Andrew Roger Jordon               | Treasurer |                      |
| Dr Stephen Rawlins                   |           |                      |
| Ms Maria Olukemi Shaw (nee Adeshina) |           |                      |
| Mr Andrew Roger Jordon               | Treasurer |                      |
| Rev Kathleen Mavis Kirby             |           | Appointed 23.06.2021 |
| Mr Peter Harlock                     | Chair     | Appointed 14.06.2022 |

**Chief Executive Officer**  
Mr Peter Holloway

**Auditors**  
Griffin Stone Moscrop & Co  
Chartered Accountants and Statutory Auditors  
21-27 Lamb's Conduit Street  
London  
WC1N 3GS

**Bankers**  
HSBC Bank plc  
99 High Street  
CHELMSFORD  
Essex  
CM1 1EQ

**PRISON FELLOWSHIP**  
**(A company limited by guarantee)**

**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2022**

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**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing Instrument and Constitution**

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

**Board of Trustees**

During the year, the Board met for four normal meetings. In addition, a subgroup of Trustees appointed by the Board, met on a number of occasions to oversee the recruitment and appointment of the new Chair of the Trustees. The Board also met for prayer. All business is conducted through the Board and training is offered as the need arises.

**Aims, Objects and Geographical Area**

Prison Fellowship aims to support people in prison by coming alongside them, providing practical help through its programmes, and by supporting their plans to stop offending. We aim to offer our services throughout England and Wales to all who request them, regardless of their beliefs.

Our objectives are to provide prayer and support for people in prison by having:

1. Every prison supported by Prison Fellowship Local Groups
2. Prison Fellowship volunteers regularly active in every prison
3. Prayer support available for every individual person in prison across the estate
4. A range of programmes to allow our Local Groups and volunteers to support prisoners in all types of prisons
5. An infrastructure to

- Provide support for every volunteer and Local Group, allowing us to recruit, train and retain our volunteers and give them a high-quality experience and proficient delivery to prisons
- Offer opportunities to give financially to our work
- Increase our reach to all communities

**Public benefit**

The Trustees confirm that they have complied with the duty in section 4 of the Charities Act 2006 to have due regard to the Charity Commission's general guidance on public benefit. Earlier paragraphs of this report set out the purpose and objects of Prison Fellowship; the focus of our work and how we ensure that our work delivered our aims. The Trustees are satisfied that the aims and objectives of the charity meet the public benefit requirement; and that the charity's activities are in support of those aims.

**SUMMARY OF THE YEAR**

In PF's last Annual Report, we noted that the prison population in England and Wales had fallen during that year, however this year, we have seen it trend upward again, rising from 77,859 in April 2021 to 79,744 in March 2022. The prison population has risen by 70% in the last 30 years and furthermore, the Ministry of Justice has forecast that the prison population of England and Wales will grow again to circa 100k by 2026. International comparisons regularly put incarceration rates in England and Wales at the highest in Western Europe per population head and also show that there is no consistent link between rates of incarceration and crime levels.

The Covid-19 pandemic created widespread disruption to the running of prisons. Regimes were changed to reduce contact and help prevent transmission of the virus. This resulted in many of those held in prison being locked in their cells for approximately 23 hours a day - something which would normally be considered unthinkable. While this approach will have reduced the number and scale of Covid-19 outbreaks, it is also widely accepted that the continued use of this 'compartmentalisation strategy', especially into a second year, will have a detrimental impact upon mental health in prison.

Like most organisations, PF expected that, as 2021-22 was the second year of Covid-19, we would see the crisis contract to negligible levels, resulting in prison regimes returning to normal and as a result, prison gates would fully open again for family and volunteer visits. Sadly, for those in prison and their families, this was only partially achieved and while many prisons started opening their doors again, the process has been gradual and delivered

**PRISON FELLOWSHIP**  
(A company limited by guarantee)

**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2022**

on a prison-by-prison basis across the estate. The prolonged absence from prison for PF volunteers, has required considerable work by the charity to facilitate re-entry to prison and the recommencement of our in-prison programmes and wider chaplaincy support work. Our programme data indicates that by the end of 2021-22, we had returned to delivering approximately 40% of this face-to-face work. A noteworthy achievement in this especially demanding environment.

**Volunteers and engagement**

As mentioned above, PF's volunteer numbers continued to grow in 2021-22 and reached 3,179 by the end of the year. Remaining relevant and attractive to volunteers during the prolonged Covid-19 closure was a task the organisation rose to, through increased communication, engagement and new programming, that was appropriate and practical in the context of the crisis.

Across the year, 21 training events were run for volunteers. With the addition of national fortnightly prayer and engagement sessions and other specific meetings, PF averaged one meeting every week across the year. Open and honest dialogue with personal access to the whole staff support team including the CEO, provided the platform of trust needed to keep supporters, volunteers and donors on Board.

Local Groups are the key structure through which PF's prison work is delivered. In 2021-22, PF had 88 such groups supporting the 120 prison establishments across England and Wales. As with our national engagement, so in this local environment, Local Groups moved to online video platforms to support fellow volunteers and plan delivery of the mission in their local prison. As Covid-19 lockdowns have abated, Local Groups have move to a mixed mode of face-to-face and online meetings. We expect and plan for this being a key part of our future ways of working.

**PROGRAMMES AND ACTIVITIES**

**Angel Tree**

*Angel Tree* allows people in prison to send small gifts to their children at Christmas, in person on family days, or to their mothers on Mothers' Day. It is administered by volunteers and funds are raised regionally and nationally. Family cohesion is one of the seven pathways determined by HMPPS as being critical to improving desistance. *Angel Tree* assists family cohesion.

4,624 presents were provided across 93 prisons during Christmas 2021. To provide 202 more presents during Covid-19 than during the previous year is a remarkable achievement especially when the previous year also saw a modest rise in present numbers. Other charities running similar programmes were unable to run them during the Covid-19 crisis.

804 *Angel Tree Mothers' Day* gifts were delivered, 78 more than last year.

The inability of children to visit parents in prison during much of a second year due to Covid-19, made delivering *Angel Tree* in 2021 especially important and the feedback received was very positive.

**Letter Link**

*Letter Link* allows trained, supervised volunteers to write to people in prison. It is particularly valued by those who have no friends or family who visit or with whom they can correspond. The programme also enables volunteers who may be unable to visit prison to play an active part in Prison Fellowship's support of those in prison.

During the year, *Letter Link* was promoted across the prison estate. The number of people in prison writing to volunteers increased from 275 to 281. This is a very good number, as gaining access to prisons in order to promote *Letter Link* has proved very challenging during the second year of Covid-19.

Throughout 2021-22, we were delighted to maintain our record, that every person in prison who applied to write to a volunteer was matched with a trained PF volunteer pen pal. PF is also pleased to continue taking on referrals from people writing from prison, to other organisations, who are unable to provide skilled writing partners.

**PRISON FELLOWSHIP**  
**(A company limited by guarantee)**

**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2022**

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**Sycamore Tree**

2020-21 saw the number of *Sycamore Tree* courses drop from a pre-Covid level of 137 to just 4 courses. In 2021-22 through the mammoth efforts of our staff support team and volunteers, we were able to grow our delivery of *Sycamore Tree* back to 52 courses. This challenging, prison-by-prison task was aided by regular online meetings held with *Sycamore Tree* volunteers to keep them engaged and ready for deployment when local prison conditions allowed. Demand from prisons across the estate for this highly-valued restorative justice, victim awareness programme is very high, which is a testament to the high delivery standards of those who make this 6-week programme happen through their skills, dedication and passion.

**Prayer Line**

In 2020, a new programme was launched in response to Covid-19 restrictions. *Prayer Line* enables any person inside the prison estate of England and Wales to call a free phone number and leave a request for prayer. For security reasons, the content of prayer requests is anonymised and then distributed to PF volunteers across our regional groups. Volunteers commit to praying for people in prison, requesting prayer during the next 24 hours and during the following month.

Through the Covid-19 crisis, *Prayer Line* has been a ray of hope for those in prison who need to know that someone cares for them. *Prayer Line* does this by letting them know that PF volunteers will spend their valuable time listening to their prayer requests and praying. As with every PF service *Prayer Line* is available to people of all religions and none.

During 2021-22, people from 95 prisons made 2,221 prayer requests. This represents an increase in calls to the line of 70% against the previous year.

**Bible Studies**

A large number of people in prison wish to learn more about the Bible as a part of practising their Christian faith. The Covid-19 lockdown has made this difficult and as a result, in October 2020, PF was asked to support prison Chaplains by producing weekly *Bible Studies* for those in prison. From 8 November 2020, PF produced high-quality, accessible sheets each week, that are distributed across the whole prison estate to those who wish to receive them in their cells. This was to be a temporary initiative, for a short time during the Covid-19 crisis. However, such is the popularity of the study sheets that they have continued throughout 2021-22 and were even passed to our colleagues in PFI for translation and use in other countries.

**Key Partnerships and Relationships**

**Prison Fellowship International (PFI)**

PF is a founding member of the PFI family which operates in 115 countries around the globe. The relationship enables PF to learn from international best practice, gain practical assistance, and support others in their national ministry. In 2021/22, PF was pleased to benefit from its relationship with members of the PFI family and to provide support to others. In particular PF has been able to support other national ministries in the rest of the UK, The Republic of Ireland and France in rolling out the *Sycamore Tree* programme and has also made the weekly Bible studies available for translation across the Europe and Central Asia Region.

**The Welcome Directory**

The vision of the Welcome Directory is to help faith communities become places where people who leave prison find acceptance. The work complements PF's in-prison mission, providing a natural destination for those leaving prison. In 2021/22 a formal partnership between the WD and PF was established, enabling both organisations to benefit from a deeper relationship.

**Kintsugi Hope**

Kintsugi ©golden joinery© is the Japanese art of repairing broken pottery with lacquer dusted or mixed with powdered gold, silver, or platinum. As a philosophy, it treats breakage and repair as part of the history of an object, rather than something to disguise. Kintsugi is often referred to in prison work as it recognises the whole human experience and does not try to hide brokenness.

The Kintsugi Hope organisation, founded in 2018 has developed a 12-week small group course and PF is working with them to determine whether the programme can be adapted for use in prison. This work was unable

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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2022**

to be progressed during 2021/22 due to the lack of consistent access to prisons in the Covid-19 crisis, required for piloting the programme in prison.

**Other**

PF also has important ongoing partnerships with Prisons Week and the Mothers' Union, who support PF's *Angel Tree* programme.

**Fundraising**

PF is most grateful for the long-term commitment of donors. Income provided from Trusts and Partner bodies increased during the year by 5% to £179,464.

PF benefits from supporters whose foresight meant that the charity benefitted from their estates during the year. Giving in this area during the year was £9,601.

Overall, PF's donation income dropped by £121,706 to £593,661.

Prison Fellowship is extremely grateful to all those who support our work financially including the following Trusts and Foundations in 2021/22:

Donations and grants giving £1,000 or more: 1772 Charity, Archer Trust, Ashburnham Thanksgiving Trust, C & K Sommer Trust, David Pickford Charitable Foundation, Dorema Charitable Trust, Eleanor Rathbone Charitable Trust, Elizabeth Bennett Charitable Trust, Forest Hill Charitable Trust, Grace Trust, Guy Fawkes Charitable Trust, Hadrian Trust, Heart of Bucks Community Foundation, Hemby Charitable Trust, Inner London Magistrates Courts Poor Box & Feeder Charity, John Horseman Trust, Kent Community Foundation, Loseley Christian Trust, Mary Brown Memorial Trust, Mizpah Trust, Music in Ministry Trust, Raymond and Blanche Lawson Charitable Trust, River Trust, Selwyn Charitable Trust, The Together Fund, We Are One, Westmount Trust and Winifred Eileen Kemp Trust.

Other donations and grants: Baron Davenport's Charity, Blakemore Foundation, Doris Field Charitable Trust, Edgar Milward Charity, Edwards Skinner Trust, Fulmer Charitable Trust, Marsh Charitable Trust, Newton Charitable Trust, Norman Evershed Trust, Oakdale Trust, Orangefield Trust, Sir Jeremiah Colman Gift Trust, Stockwell Charitable Trust, Sycamore Trust, The Moushill Trust and Torrs Charitable Trust.

**Financial Results**

The financial results for Prison Fellowship for the year 2021/22 reported net expenditure of £60,853 (2020/21 net income £127,882).

Breakdown of total income:

| <b><u>Source</u></b>                                           | <b><u>2021/22</u></b> | <b><u>2020/21</u></b> | <b><u>%age of total</u></b> | <b><u>%age prior year</u></b> |
|----------------------------------------------------------------|-----------------------|-----------------------|-----------------------------|-------------------------------|
| Donations                                                      | 403,677               | 496,007               | 67%                         | 68%                           |
| Legacies                                                       | 9,601                 | 27,730                | 2%                          | 4%                            |
| Grants from charitable trusts & partner bodies                 | 179,464               | 170,507               | 30%                         | 23%                           |
| Police Crime Commissioners                                     | 919                   | 21,123                | -%                          | 3%                            |
| Income from charitable activities, investment income and other | 8,996                 | 17,089                | 1%                          | 2%                            |
| <b>Total</b>                                                   | <b>602,657</b>        | <b>732,456</b>        | <b>100%</b>                 | <b>100%</b>                   |

As can be seen from the table above, there was a drop in donation income and legacy income. Other sources of income - namely charitable trusts donations - grew in the period under review.

**PRISON FELLOWSHIP**  
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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2022**

Income excluding legacy income and income from charitable activities and investment income was down by £103,577 or 15%.

Overall expenditure increased by 20%.

Breakdown of total expenditure:

| <b>Source</b>                          | <b>2021/22</b> | <b>2020/21</b> | <b>%age prior year</b> |
|----------------------------------------|----------------|----------------|------------------------|
| Raising funds                          | 90,460         | 92,883         | -3%                    |
| Operational expenditure                | 556,974        | 511,637        | 9%                     |
| Conference costs                       | 576            | 54             | -                      |
| Grants payable to partner organisation | 15,500         | -              | -                      |
| <b>Total</b>                           | <b>663,510</b> | <b>604,574</b> | <b>10%</b>             |

**Reserves**

The Trustees' policy is to hold reserves to enable Prison Fellowship to plan and execute its important work over the medium term. This takes account of its commitments to prisons and staff as well as volatility in income. PF's unrestricted reserves at the year-end were £567,700 (2020/21 £643,806) a 12.0% decrease over the prior year. The absolute minimum monthly amount required to meet its financial obligations in insolvency is estimated at £90,000 (2020/21 £90,000).

**Statement of Trustees' responsibilities**

The Trustees (who are also the directors of the Company for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year. Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Company will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Company's transactions and disclose with reasonable accuracy at any time the financial position of the Company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**PRISON FELLOWSHIP**  
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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2022**

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**Disclosure of information to auditors**

Each of the persons who are Trustees at the time when this Trustees' report is approved has confirmed that:

- so far as that Trustee is aware, there is no relevant audit information of which the charity's auditors are unaware, and
- that Trustee has taken all the steps that ought to have been taken as a Trustee in order to be aware of any relevant audit information and to establish that the charity's auditors are aware of that information.

**Auditors**

The auditors, Griffin Stone Moscrop & Co, have indicated their willingness to continue in office. The designated Trustees will propose a motion reappointing the auditors at a meeting of the Trustees.

Approved by order of the members of the board of Trustees and signed on their behalf by:

*Peter Harlock*

.....  
**Mr Peter Harlock**  
(Chair of Trustees)  
Date: 12 December 2022

**PRISON FELLOWSHIP**  
**(A company limited by guarantee)**

**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF PRISON FELLOWSHIP**

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**Opinion**

We have audited the financial statements of Prison Fellowship (the 'charitable company') for the year ended 31 March 2022 which comprise the Statement of financial activities, the Balance sheet, the Statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2022 and of its incoming resources and application of resources, including its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

**Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the United Kingdom, including the Financial Reporting Council's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

**Conclusions relating to going concern**

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

**PRISON FELLOWSHIP**  
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**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF PRISON FELLOWSHIP (CONTINUED)**

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**Other information**

The other information comprises the information included in the Annual report other than the financial statements and our Auditors' report thereon. The Trustees are responsible for the other information contained within the Annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

**Opinion on other matters prescribed by the Companies Act 2006**

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Trustees' report for the financial year for which the financial statements are prepared is consistent with the financial statements.
- the Trustees' report has been prepared in accordance with applicable legal requirements.

**Matters on which we are required to report by exception**

In the light of our knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' report.

We have nothing to report in respect of the following matters in relation to which Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of Trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the Trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the Trustees' report and from the requirement to prepare a Strategic report.

**Responsibilities of trustees**

As explained more fully in the Trustees' responsibilities statement, the Trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

**PRISON FELLOWSHIP**  
**(A company limited by guarantee)**

**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF PRISON FELLOWSHIP (CONTINUED)**

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**Auditors' responsibilities for the audit of the financial statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditors' report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- carrying out substantive checking to supporting documents on a sample basis of individual transactions within income and expenditure to give comfort that on a sample basis the SOFA does not contain any irregular items;
- carrying out walk-through testing to verify that the charity's accounting systems and controls are being implemented as designed; and
- verifying that material balances within the Balance Sheet are supported by third party evidence to confirm the existence and valuation of these balances at the balance sheet date.

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion of the effectiveness of the charitable company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Trustees.
- Conclude on the appropriateness of the Trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charitable company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our Auditors' report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our Auditors' report. However, future events or conditions may cause the charitable company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

**PRISON FELLOWSHIP**  
**(A company limited by guarantee)**

**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF PRISON FELLOWSHIP (CONTINUED)**

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**Use of our report**

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an Auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and its members, as a body, for our audit work, for this report, or for the opinions we have formed.



**Robert Smith (Senior statutory auditor)**

for and on behalf of

**Griffin Stone Moscrop & Co**

Chartered Accountants  
Statutory Auditors

21-27 Lamb's Conduit Street

London

WC1N 3GS

Date: 16/12/2022

**PRISON FELLOWSHIP**  
(A company limited by guarantee)

**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)  
FOR THE YEAR ENDED 31 MARCH 2022**

|                                    | Note | Restricted<br>funds<br>2022<br>£ | Unrestricted<br>funds<br>2022<br>£ | Total<br>funds<br>2022<br>£ | Total<br>funds<br>2021<br>£ |
|------------------------------------|------|----------------------------------|------------------------------------|-----------------------------|-----------------------------|
| <b>Income from:</b>                |      |                                  |                                    |                             |                             |
| Donations and legacies             | 3    | 221,540                          | 372,121                            | 593,661                     | 715,367                     |
| Charitable activities              | 4    | -                                | 7,294                              | 7,294                       | 16,616                      |
| Investments                        | 5    | -                                | 1,639                              | 1,639                       | 473                         |
| Other income                       |      | -                                | 63                                 | 63                          | -                           |
| <b>Total income</b>                |      | <b>221,540</b>                   | <b>381,117</b>                     | <b>602,657</b>              | <b>732,456</b>              |
| <b>Expenditure on:</b>             |      |                                  |                                    |                             |                             |
| Raising funds                      | 6    | -                                | 90,460                             | 90,460                      | 92,883                      |
| Charitable activities              | 7    | 195,584                          | 377,466                            | 573,050                     | 511,691                     |
| <b>Total expenditure</b>           |      | <b>195,584</b>                   | <b>467,926</b>                     | <b>663,510</b>              | <b>604,574</b>              |
| <b>Net income/(expenditure)</b>    |      | <b>25,956</b>                    | <b>(86,809)</b>                    | <b>(60,853)</b>             | <b>127,882</b>              |
| Transfers between funds            | 16   | (10,703)                         | 10,703                             | -                           | -                           |
| <b>Net movement in funds</b>       |      | <b>15,253</b>                    | <b>(76,106)</b>                    | <b>(60,853)</b>             | <b>127,882</b>              |
| <b>Reconciliation of funds:</b>    |      |                                  |                                    |                             |                             |
| Total funds brought forward        |      | 191,287                          | 643,806                            | 835,093                     | 707,211                     |
| Net movement in funds              |      | 15,253                           | (76,106)                           | (60,853)                    | 127,882                     |
| <b>Total funds carried forward</b> |      | <b>206,540</b>                   | <b>567,700</b>                     | <b>774,240</b>              | <b>835,093</b>              |

The Statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 16 to 28 form part of these financial statements.

**PRISON FELLOWSHIP**  
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**REGISTERED NUMBER: 05003795**

**BALANCE SHEET**  
**AS AT 31 MARCH 2022**

|                                                | Note | 2022<br>£             | 2021<br>£             |
|------------------------------------------------|------|-----------------------|-----------------------|
| <b>Fixed assets</b>                            |      |                       |                       |
| Tangible assets                                | 12   | 5,990                 | 10,340                |
|                                                |      | <u>5,990</u>          | <u>10,340</u>         |
| <b>Current assets</b>                          |      |                       |                       |
| Debtors                                        | 13   | 15,281                | 18,682                |
| Cash at bank and in hand                       |      | 824,054               | 859,245               |
|                                                |      | <u>839,335</u>        | <u>877,927</u>        |
| Creditors: amounts falling due within one year | 14   | (71,085)              | (53,174)              |
|                                                |      | <u>768,250</u>        | <u>824,753</u>        |
| <b>Net current assets</b>                      |      | <u>768,250</u>        | <u>824,753</u>        |
| <b>Total assets less current liabilities</b>   |      | <u>774,240</u>        | <u>835,093</u>        |
| <b>Net assets excluding pension asset</b>      |      | <u>774,240</u>        | <u>835,093</u>        |
| <b>Total net assets</b>                        |      | <u><u>774,240</u></u> | <u><u>835,093</u></u> |
| <b>Charity funds</b>                           |      |                       |                       |
| Restricted funds                               | 16   | 206,540               | 191,287               |
| Unrestricted funds                             | 16   | 567,700               | 643,806               |
|                                                |      | <u>774,240</u>        | <u>835,093</u>        |
| <b>Total funds</b>                             |      | <u><u>774,240</u></u> | <u><u>835,093</u></u> |

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:

*Peter Harlock*

.....  
**Mr Peter Harlock**  
 (Chair of Trustees)  
 Date: 12 December 2022

*Andrew Jordon*

.....  
**Mr Andrew Roger Jordon**  
 Treasurer

The notes on pages 16 to 28 form part of these financial statements.

**PRISON FELLOWSHIP**  
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**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED 31 MARCH 2022**

|                                                            | 2022<br>£ | 2021<br>£ |
|------------------------------------------------------------|-----------|-----------|
| <b>Cash flows from operating activities</b>                |           |           |
| Net cash used in operating activities                      | (35,666)  | 111,788   |
| <b>Cash flows from investing activities</b>                |           |           |
| Dividends, interests and rents from investments            | 1,639     | 473       |
| Purchase of tangible fixed assets                          | (1,164)   | (3,709)   |
| <b>Net cash provided by/(used in) investing activities</b> | 475       | (3,236)   |
| <b>Cash flows from financing activities</b>                |           |           |
| <b>Net cash provided by financing activities</b>           | -         | -         |
| <b>Change in cash and cash equivalents in the year</b>     | (35,191)  | 108,552   |
| Cash and cash equivalents at the beginning of the year     | 859,245   | 750,693   |
| <b>Cash and cash equivalents at the end of the year</b>    | 824,054   | 859,245   |

The notes on pages 16 to 28 form part of these financial statements

**PRISON FELLOWSHIP**  
**(A company limited by guarantee)**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2022**

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**1. General Information**

Prison Fellowship is a registered charity with the Charity Commission for England & Wales (charity number: 1102254) and a private company limited by guarantee, incorporated in England and Wales (company number: 05003795). The principal place of business can be found on the reference and administrative details page.

**2. Accounting policies**

**2.1 Basis of preparation of financial statements**

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Prison Fellowship meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

**2.2 Income**

All income is recognised once the Company has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Donations, together with any associated income tax recovery, are recognised when the donation is received. Legacies are included when the charity is entitled to the funds. Where valuation of legacies cannot be readily determined at the year end, in the case of unsold property or shares, the facts are disclosed as a note to the accounts and the income recognised when the valuation becomes available.

**2.3 Expenditure**

Expenditure on operational programmes is recognised in the period in which it is incurred. Grants payable to partner organisations for projects are included in the Statement of Financial Activities when approved by the Trustees.

Expenditure on raising funds includes the salaries and related on-costs of the staff who promote fund-raising; and direct expenditure on fund-raising initiatives.

All expenditure is inclusive of irrecoverable VAT.

**2.4 Interest receivable**

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Company; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

**PRISON FELLOWSHIP**  
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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2022**

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**2. Accounting policies (continued)**

**2.5 Tangible fixed assets and depreciation**

Tangible fixed assets costing £500 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following basis:

|                  |   |     |
|------------------|---|-----|
| Office equipment | - | 25% |
|------------------|---|-----|

**2.6 Debtors**

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

**2.7 Cash at bank and in hand**

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

**2.8 Liabilities and provisions**

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

**2.9 Financial Instruments**

The Company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

**2.10 Pensions**

The Company operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Company to the fund in respect of the year.

**PRISON FELLOWSHIP**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2022**

**2. Accounting policies (continued)**

**2.11 Fund accounting**

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Company and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Company for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

**3. Income from donations and legacies**

|                                                  | Restricted<br>funds<br>2022<br>£ | Unrestricted<br>funds<br>2022<br>£ | Total<br>funds<br>2022<br>£ |
|--------------------------------------------------|----------------------------------|------------------------------------|-----------------------------|
| Donations                                        | 133,498                          | 270,179                            | 403,677                     |
| Legacies                                         | 5,000                            | 4,601                              | 9,601                       |
| Grants from charitable trustees & partner bodies | 82,823                           | 96,641                             | 179,464                     |
| Police Crime Commissioner                        | 219                              | 700                                | 919                         |
| <b>Total 2022</b>                                | <b>221,540</b>                   | <b>372,121</b>                     | <b>593,661</b>              |

  

|                                                  | Restricted<br>funds<br>2021<br>£ | Unrestricted<br>funds<br>2021<br>£ | Total<br>funds<br>2021<br>£ |
|--------------------------------------------------|----------------------------------|------------------------------------|-----------------------------|
| Donations                                        | 188,262                          | 307,745                            | 496,007                     |
| Legacies                                         | -                                | 27,730                             | 27,730                      |
| Grants from charitable trustees & partner bodies | 68,352                           | 102,155                            | 170,507                     |
| Police Crime Commissioner                        | 18,523                           | 2,600                              | 21,123                      |
| <b>Total 2021</b>                                | <b>275,137</b>                   | <b>440,230</b>                     | <b>715,367</b>              |

**PRISON FELLOWSHIP**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2022**

**4. Income from charitable activities**

|                   | Unrestricted<br>funds<br>2022<br>£ | Total<br>funds<br>2022<br>£ |
|-------------------|------------------------------------|-----------------------------|
| Other income      | 7,294                              | 7,294                       |
| <b>Total 2022</b> | <u>7,294</u>                       | <u>7,294</u>                |

|                   | Unrestricted<br>funds<br>2021<br>£ | Total<br>funds<br>2021<br>£ |
|-------------------|------------------------------------|-----------------------------|
| Other income      | 16,616                             | 16,616                      |
| <b>Total 2021</b> | <u>16,616</u>                      | <u>16,616</u>               |

**5. Investment income**

|                          | Unrestricted<br>funds<br>2022<br>£ | Total<br>funds<br>2022<br>£ |
|--------------------------|------------------------------------|-----------------------------|
| Deposit account interest | 1,639                              | 1,639                       |
| <b>Total 2022</b>        | <u>1,639</u>                       | <u>1,639</u>                |

|                          | Unrestricted<br>funds<br>2021<br>£ | Total<br>funds<br>2021<br>£ |
|--------------------------|------------------------------------|-----------------------------|
| Deposit account interest | 473                                | 473                         |
| <b>Total 2021</b>        | <u>473</u>                         | <u>473</u>                  |

**PRISON FELLOWSHIP**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2022**

**6. Expenditure on raising funds**

**Costs of raising voluntary income**

|                    | Unrestricted<br>funds<br>2022<br>£ | Total<br>funds<br>2022<br>£ |
|--------------------|------------------------------------|-----------------------------|
| Staff costs        | 67,678                             | 67,678                      |
| Other direct costs | 22,782                             | 22,782                      |
| <b>Total 2022</b>  | <b>90,460</b>                      | <b>90,460</b>               |
|                    | Unrestricted<br>funds<br>2021<br>£ | Total<br>funds<br>2021<br>£ |
| Staff costs        | 66,192                             | 66,192                      |
| Other direct costs | 26,691                             | 26,691                      |
| <b>Total 2021</b>  | <b>92,883</b>                      | <b>92,883</b>               |

**7. Analysis of expenditure on charitable activities**

**Summary by fund type**

|                                        | Restricted<br>funds<br>2022<br>£ | Unrestricted<br>funds<br>2022<br>£ | Total<br>funds<br>2022<br>£ |
|----------------------------------------|----------------------------------|------------------------------------|-----------------------------|
| Operational Programmes                 | 195,584                          | 361,390                            | 556,974                     |
| Conference                             | -                                | 576                                | 576                         |
| Grants payable to partner organisation | -                                | 15,500                             | 15,500                      |
| <b>Total 2022</b>                      | <b>195,584</b>                   | <b>377,466</b>                     | <b>573,050</b>              |

**PRISON FELLOWSHIP**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2022**

**7. Analysis of expenditure on charitable activities (continued)**

**Summary by fund type (continued)**

|                        | Restricted<br>funds<br>2021<br>£ | Unrestricted<br>funds<br>2021<br>£ | Total<br>funds<br>2021<br>£ |
|------------------------|----------------------------------|------------------------------------|-----------------------------|
| Operational Programmes | 249,524                          | 262,113                            | 511,637                     |
| Conference             | -                                | 54                                 | 54                          |
| <b>Total 2021</b>      | <b>249,524</b>                   | <b>262,167</b>                     | <b>511,691</b>              |

**8. Analysis of expenditure by activities**

|                                        | Activities<br>undertaken<br>directly<br>2022<br>£ | Support<br>costs<br>2022<br>£ | Total<br>funds<br>2022<br>£ |
|----------------------------------------|---------------------------------------------------|-------------------------------|-----------------------------|
| Operational Programmes                 | 551,754                                           | 5,220                         | 556,974                     |
| Conference                             | 576                                               | -                             | 576                         |
| Grants payable to partner organisation | 15,500                                            | -                             | 15,500                      |
| <b>Total 2022</b>                      | <b>567,830</b>                                    | <b>5,220</b>                  | <b>573,050</b>              |

|                        | Activities<br>undertaken<br>directly<br>2021<br>£ | Support<br>costs<br>2021<br>£ | Total<br>funds<br>2021<br>£ |
|------------------------|---------------------------------------------------|-------------------------------|-----------------------------|
| Operational Programmes | 506,922                                           | 4,715                         | 511,637                     |
| Conference             | 54                                                | -                             | 54                          |
| <b>Total 2021</b>      | <b>506,976</b>                                    | <b>4,715</b>                  | <b>511,691</b>              |

**PRISON FELLOWSHIP**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2022**

**9. Auditors' remuneration**

|                                                                                      | 2022<br>£    | 2021<br>£    |
|--------------------------------------------------------------------------------------|--------------|--------------|
| Fees payable to the Company's auditor for the audit of the Company's annual accounts | <u>4,500</u> | <u>4,500</u> |

**10. Staff costs**

|                                                      | 2022<br>£      | 2021<br>£      |
|------------------------------------------------------|----------------|----------------|
| Wages and salaries                                   | 346,299        | 337,104        |
| Social security costs                                | 28,759         | 27,757         |
| Contribution to defined contribution pension schemes | 8,965          | 8,853          |
|                                                      | <u>384,023</u> | <u>373,714</u> |

The average number of persons employed by the Company during the year was as follows:

|           | 2022<br>No. | 2021<br>No. |
|-----------|-------------|-------------|
| Employees | <u>13</u>   | <u>13</u>   |

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

|                               | 2022<br>No. | 2021<br>No. |
|-------------------------------|-------------|-------------|
| In the band £70,001 - £80,000 | -           | 1           |
| In the band £80,001 - £90,000 | 1           | -           |

The key management of personnel of the charity, comprise the trustees and the CEO. The total employee benefits of the key management of the charity were £87,000 (2020: £80,000).

**11. Trustees' remuneration and expenses**

During the year, no Trustees received any remuneration or other benefits (2021 - £NIL).

During the year ended 31 March 2022, no Trustee expenses have been incurred (2021 - £NIL).

**PRISON FELLOWSHIP**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2022**

**12. Tangible fixed assets**

|                          | Office<br>equipment<br>£ |
|--------------------------|--------------------------|
| <b>Cost or valuation</b> |                          |
| At 1 April 2021          | 75,762                   |
| Additions                | 1,164                    |
| At 31 March 2022         | <u>76,926</u>            |
| <b>Depreciation</b>      |                          |
| At 1 April 2021          | 65,421                   |
| Charge for the year      | 5,615                    |
| At 31 March 2022         | <u>70,936</u>            |
| <b>Net book value</b>    |                          |
| At 31 March 2022         | <u><u>5,990</u></u>      |
| At 31 March 2021         | <u><u>10,340</u></u>     |

**13. Debtors**

|                               | 2022<br>£            | 2021<br>£            |
|-------------------------------|----------------------|----------------------|
| <b>Due within one year</b>    |                      |                      |
| Other debtors and prepayments | 13,037               | 15,108               |
| Tax recoverable               | 2,244                | 3,574                |
|                               | <u><u>15,281</u></u> | <u><u>18,682</u></u> |

**PRISON FELLOWSHIP**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2022**

**14. Creditors: Amounts falling due within one year**

|                                    | 2022<br>£     | 2021<br>£     |
|------------------------------------|---------------|---------------|
| Trade creditors                    | 2,565         | 18,941        |
| Other taxation and social security | 8,558         | 8,177         |
| Other creditors                    | 45,028        | 21,486        |
| Accruals and deferred income       | 14,934        | 4,570         |
|                                    | <u>71,085</u> | <u>53,174</u> |

**15. Financial Instruments**

|                                                                        | 2022<br>£      | 2021<br>£      |
|------------------------------------------------------------------------|----------------|----------------|
| <b>Financial assets</b>                                                |                |                |
| Financial assets measured at fair value through income and expenditure | <u>824,054</u> | <u>859,245</u> |

Financial assets measured at fair value through income and expenditure comprise cash at bank and in hand.

**PRISON FELLOWSHIP**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2022**

**16. Statement of funds**

**Statement of funds - current year**

|                                                              | Balance at 1<br>April 2021<br>£ | Income<br>£    | Expenditure<br>£ | Transfers<br>In/out<br>£ | Balance at<br>31 March<br>2022<br>£ |
|--------------------------------------------------------------|---------------------------------|----------------|------------------|--------------------------|-------------------------------------|
| <b>Unrestricted funds</b>                                    |                                 |                |                  |                          |                                     |
| General Funds                                                | 643,806                         | 381,117        | (467,926)        | 10,703                   | 567,700                             |
| <b>Restricted funds</b>                                      |                                 |                |                  |                          |                                     |
| Angel Tree, held centrally                                   | 56,891                          | 132,078        | (106,186)        | -                        | 82,783                              |
| Sycamore Tree courses<br>generally, held centrally           | -                               | 26,183         | (26,183)         | -                        | -                                   |
| Sycamore Tree courses at<br>specific prisons, held centrally | 23,990                          | 6,894          | (4,381)          | -                        | 26,503                              |
| Volunteer Development                                        | 13,898                          | 11,555         | (11,555)         | (13,898)                 | -                                   |
| Other groups funds, held<br>regional groups                  | 52,471                          | 13,882         | (10,875)         | (1,317)                  | 54,161                              |
| Angel Tree, held by regional<br>groups                       | 44,037                          | 30,948         | (36,404)         | 4,512                    | 43,093                              |
|                                                              | 191,287                         | 221,540        | (195,584)        | (10,703)                 | 206,540                             |
| <b>Total of funds</b>                                        | <b>835,093</b>                  | <b>602,657</b> | <b>(663,510)</b> | <b>-</b>                 | <b>774,240</b>                      |

**PRISON FELLOWSHIP**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2022**

**16. Statement of funds (continued)**

**Statement of funds - prior year**

|                                                           | Balance at<br>1 April 2020<br>£ | Income<br>£    | Expenditure<br>£ | Balance at<br>31 March<br>2021<br>£ |
|-----------------------------------------------------------|---------------------------------|----------------|------------------|-------------------------------------|
| <b>Unrestricted funds</b>                                 |                                 |                |                  |                                     |
| General Funds                                             | 541,538                         | 457,319        | (355,051)        | 643,806                             |
| <b>Restricted funds</b>                                   |                                 |                |                  |                                     |
| Angel Tree, held centrally                                | 42,897                          | 137,494        | (123,500)        | 56,891                              |
| Sycamore Tree courses generally, held centrally           | -                               | 9,063          | (9,063)          | -                                   |
| Sycamore Tree courses at specific prisons, held centrally | 6,788                           | 32,192         | (14,990)         | 23,990                              |
| Volunteer Development                                     | 13,898                          | 9,063          | (9,063)          | 13,898                              |
| Other groups funds, held regional groups                  | 55,306                          | 20,744         | (21,369)         | 54,681                              |
| Angel Tree, held by regional groups                       | 46,785                          | 52,037         | (56,995)         | 41,827                              |
|                                                           | 165,674                         | 260,593        | (234,980)        | 191,287                             |
| <b>Total of funds</b>                                     | <b>707,212</b>                  | <b>717,912</b> | <b>(590,031)</b> | <b>835,093</b>                      |

**Angel Tree** - *Angel Tree* provides Christmas presents for the children of prisoners, thus helping family links to be maintained.

**Angel Tree funds held centrally** - This fund represents *Angel Tree* monies held by PF central office.

**Angel Tree funds held by locally** - This fund represents *Angel Tree* monies held by PF local groups.

**Sycamore Tree courses** - *Sycamore Tree* courses are accredited programmes for prisoners on victim awareness and restorative justice. These funds represent donations that have been provided specifically to fund these courses; either across the sector, or in specific prisons or groups of prisons.

**Other funds held by Local Groups** - This represents balances held by local Prison Fellowship groups operating throughout England and Wales, for local Prison Fellowship related activities.

**PRISON FELLOWSHIP**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2022**

**17. Analysis of net assets between funds**

**Analysis of net assets between funds - current year**

|                               | Restricted<br>funds<br>2022<br>£ | Unrestricted<br>funds<br>2022<br>£ | Total<br>funds<br>2022<br>£ |
|-------------------------------|----------------------------------|------------------------------------|-----------------------------|
| Tangible fixed assets         | -                                | 5,990                              | 5,990                       |
| Current assets                | 206,540                          | 632,795                            | 839,335                     |
| Creditors due within one year | -                                | (71,085)                           | (71,085)                    |
| <b>Total</b>                  | <b>206,540</b>                   | <b>567,700</b>                     | <b>774,240</b>              |

**Analysis of net assets between funds - prior year**

|                               | Restricted<br>funds<br>2021<br>£ | Unrestricted<br>funds<br>2021<br>£ | Total<br>funds<br>2021<br>£ |
|-------------------------------|----------------------------------|------------------------------------|-----------------------------|
| Tangible fixed assets         | -                                | 10,340                             | 10,340                      |
| Current assets                | 191,287                          | 686,640                            | 877,927                     |
| Creditors due within one year | -                                | (53,174)                           | (53,174)                    |
| <b>Total</b>                  | <b>191,287</b>                   | <b>643,806</b>                     | <b>835,093</b>              |

**18. Reconciliation of net movement in funds to net cash flow from operating activities**

|                                                                                | 2022<br>£       | 2021<br>£      |
|--------------------------------------------------------------------------------|-----------------|----------------|
| Net income/expenditure for the year (as per Statement of Financial Activities) | (60,853)        | 127,882        |
| <b>Adjustments for:</b>                                                        |                 |                |
| Depreciation charges                                                           | 5,515           | 5,535          |
| Dividends, interests and rents from investments                                | (1,639)         | (473)          |
| Decrease in debtors                                                            | 3,401           | 2,693          |
| Increase/(decrease) in creditors                                               | 17,910          | (23,849)       |
| <b>Net cash provided by/(used in) operating activities</b>                     | <b>(35,666)</b> | <b>111,788</b> |

**PRISON FELLOWSHIP**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2022**

**19. Analysis of cash and cash equivalents**

|                                        | 2022<br>£      | 2021<br>£      |
|----------------------------------------|----------------|----------------|
| Cash in hand                           | 824,054        | 859,245        |
| <b>Total cash and cash equivalents</b> | <b>824,054</b> | <b>859,245</b> |

**20. Analysis of changes in net debt**

|                          | At 1 April<br>2021<br>£ | Cash flows<br>£ | At 31 March<br>2022<br>£ |
|--------------------------|-------------------------|-----------------|--------------------------|
| Cash at bank and in hand | 859,245                 | (35,191)        | 824,054                  |
|                          | <b>859,245</b>          | <b>(35,191)</b> | <b>824,054</b>           |

**21. Pension commitments**

The group operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the group in an independently administered fund. The pension cost charge represents contributions payable by the group to the fund and amounted to £8,965 (2021 - £8,853). No amounts were payable to the fund at the balance sheet date.

**22. Operating lease commitments**

At 31 March 2022 the Company had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

|                                              | 2022<br>£     | 2021<br>£     |
|----------------------------------------------|---------------|---------------|
| Not later than 1 year                        | 18,306        | 18,240        |
| Later than 1 year and not later than 5 years | 6,083         | 12,160        |
|                                              | <b>24,389</b> | <b>30,400</b> |

**23. Related party transactions**

The charity received total donations of £3,705 (2021 - £nil) from the trustees during the year.

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# Accounts

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REGISTERED COMPANY NUMBER: 5003795 (England and Wales)  
REGISTERED CHARITY NUMBER: 1102254

**REPORT OF THE TRUSTEES AND**  
**FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021**  
**FOR**  
**PRISON FELLOWSHIP**  
**TRADING AS PRISON FELLOWSHIP ENGLAND AND WALES**

Brindley Millen Ltd  
Chartered Accountants and Statutory Auditors  
167 Turners Hill  
Cheshunt  
Hertfordshire  
EN8 9BH

**PRISON FELLOWSHIP**  
**TRADING AS PRISON FELLOWSHIP ENGLAND AND WALES**

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**for the Year Ended 31 March 2021**

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**PRISON FELLOWSHIP**  
**TRADING AS PRISON FELLOWSHIP ENGLAND AND WALES**

**CHAIR'S REPORT**  
**for the Year Ended 31 March 2021**

We are very pleased to report that, although the Covid-19 crisis prevented most face-to-face prison work across the year, Prison Fellowship (PF) was able to continue delivering much of its mission and even provide new remote programming across England and Wales. It has also been exciting to see that even in this time of national crisis, PF's was able to grow its volunteer base year-on-year by 5% to 3,103. This is an outstanding achievement, given the prevailing context in prison where PF works.

It is likely that we will look back at this period as having been the most difficult in modern time for those held in prison. The prisons lockdown caused confinement in cells for approximately 23 hours a day, described by one person in prison as "Being imprisoned while you're in prison" While this segregation may well have saved lives, in February 2021, Charlie Taylor, HM Chief Inspector of Prisons stated, "The cumulative effect of such prolonged and severe restrictions on prisoners' mental health and well-being is profound."

In the context above, I am very grateful for the work of PF's volunteers and staff who, when the prison gates closed because of the pandemic, did not give up on those inside. Instead, they took up the challenge of continuing serving them with energy and hope. Likewise, this year I was delighted to be supported by PF Board colleagues who continued to diligently oversee the charity, not allowing the lockdown to stand in the way of their governance tasks.

**Fran Beckett**  
Chair of Trustees

**PRISON FELLOWSHIP**  
**TRADING AS PRISON FELLOWSHIP ENGLAND AND WALES**

**REPORT OF THE TRUSTEES**  
**for the Year Ended 31 March 2021**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**

5003795 (England and Wales)

**Registered Charity number**

1102254

**Registered office**

GF21 Harlow Enterprise Hub  
Edinburgh Way  
HARLOW  
Essex  
CM20 2NQ

**Trustees**

|                                      |       |                     |
|--------------------------------------|-------|---------------------|
| Ms Frances Mary Beckett OBE          | Chair |                     |
| Ms Alison Kilworth Browne            |       | Resigned 29.01.2021 |
| Mr David Wesley Cooke                |       |                     |
| Mr Edward David Cox                  |       | Resigned 29.01.2021 |
| Rev Kevin Dawkins                    |       |                     |
| Ms Patricia Molly Hodson             |       |                     |
| Rev Joanna Honour                    |       |                     |
| Mr Andrew Roger Jordon               |       |                     |
| Dr Stephen Rawlins                   |       |                     |
| Ms Maria Olukemi Shaw (nee Adeshina) |       |                     |

**Treasurer**

|                        |           |                 |
|------------------------|-----------|-----------------|
| Mr Andrew Roger Jordon | Treasurer | From 26.01.2021 |
|------------------------|-----------|-----------------|

**Auditors**

Brindley Millen Ltd  
Chartered Accountants and Statutory Auditors  
167 Turners Hill  
CHESHUNT  
Hertfordshire  
EN8 9BH

**Bankers**

HSBC Bank plc  
99 High Street  
CHELMSFORD  
Essex  
CM1 1EQ

**Website**

[www.prisonfellowship.org.uk](http://www.prisonfellowship.org.uk)

**PRISON FELLOWSHIP**  
**TRADING AS PRISON FELLOWSHIP ENGLAND AND WALES**

**REPORT OF THE TRUSTEES**  
**for the Year Ended 31 March 2021**

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Chief Executive Officer**

Mr Peter Holloway

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing Instrument and Constitution**

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

**Board of Trustees**

During the year, the Board met for four normal meetings and two special meetings to progress strategic projects. All business is conducted through the Board and training is offered as the need arises.

**Aims, Objects and Geographical Area**

Prison Fellowship aims to support prisoners by coming alongside them, providing practical help through its programmes, and by supporting their plans to stop offending. We aim to offer our services throughout England and Wales to all who request them, regardless of their beliefs.

Our objectives are to provide prayer and support for prisoners by having:

1. Every prison supported by Prison Fellowship Local Groups
2. Prison Fellowship volunteers regularly active in every prison
3. Prayer support available for every individual prisoner and every prison
4. A range of programmes to allow our Local Groups and members to support prisoners in all types of prisons
5. An infrastructure to
  - Provide support for every volunteer and Local Group, allowing us to recruit, train and retain our volunteers and give them a high quality experience and proficient delivery to prisons
  - Offer opportunities to give financially to our work
  - Increase our reach to all communities

**Public benefit**

The Trustees confirm that they have complied with the duty in section 4 of the Charities Act 2006 to have due regard to the Charity Commission's general guidance on public benefit. Earlier paragraphs of this report set out the purpose and objects of Prison Fellowship; the focus of our work and how we ensure that our work delivered our aims. The Trustees are satisfied that the aims and objectives of the charity meet the public benefit requirement; and that the charity's activities are in support of those aims.

**SUMMARY OF THE YEAR**

The main long-term trends in the prisons of England and Wales have largely continued during the 2020/21 period. One notable exception is the size of the prison population, which although it has risen over the last 30 years, has steadied in the last 6 and reduced from last year's figure of 83,189 to 78,081.

Scotland, England and Wales continue to have the highest imprisonment rates in Western Europe, despite information from the National Audit Office that there is no link between the size of the prison population and levels of crime. International comparisons also show there is no consistent link between the two. Safety in prisons has declined during the last eight years and rates of self-harm are the highest they have ever been, while deaths and assaults both remain close to record highs, and self-inflicted deaths are over six times more likely in prison than in the general population.

The onset of the Covid-19 crisis brought a national prisons lockdown with it, leading to most adult prisoners being locked in their cell for an average of 22.5 hours a day, seven days a week. While it is widely believed that this 'compartmentalisation strategy' saved lives, it is also accepted that the cumulative effect of such prolonged and severe restrictions on prisoners' mental health and wellbeing has been profound and will be long lasting.

The Covid-19 lockdown prevented social prison visits, including those by organisations such as PF. However, we were able to expand some excellent programmes such as *Angel Tree*, which provides Christmas presents for the children of those in prison and *Letter Link*, which provides an invaluable lifeline for those cut off from friends and family.

It is very pleasing to see that the pandemic did not prevent organisational growth for PF, with volunteer numbers increasing year-on-year to 3,103 and online communications expanding exponentially, enabling the continued delivery of our mission.

With the demise of face-to-face support for those in prison, PF was able to provide much-needed alternative programming through a new telephone *Prayer Line* and weekly *Bible Studies*, both distributed free to all prisons across England and Wales.

**PRISON FELLOWSHIP**  
**TRADING AS PRISON FELLOWSHIP ENGLAND AND WALES**

**REPORT OF THE TRUSTEES**  
**for the Year Ended 31 March 2021**

**Volunteers and engagement**

PF's volunteer numbers increased by 5% between 2019/20 and 2020/21. At the end of the financial year, PF had 3,103 volunteers, a remarkable increase of 138 on the previous year during a period of national lockdowns and no access to prisons. Volunteers cover the 120 prisons in England and Wales through 96 active regional groups, an increase from 92 in the previous year.

The Covid-19 pandemic prevented regional groups from meeting face-to-face. In response, groups utilised video conferencing to maintain regular contact. In addition, the CEO established fortnightly national prayer meetings with accompanying question and answer 'town hall' sessions. These have proved very useful in maintaining engagement and popular, with up to 350 volunteers engaging per meeting.

**PROGRAMMES AND ACTIVITIES**

**Angel Tree**

*Angel Tree* allows prisoners to send small gifts to their children at Christmas, in person on family days, or to their mothers on Mothers' Day. It is administered by volunteers and funds are raised regionally and nationally. Family cohesion is one of the seven pathways determined by HMPPS as being critical to improving desistance. *Angel Tree* assists family cohesion.

PF's Christmas 2020 *Angel Tree* programme extended into a record 94 prisons and provided 4,440 gifts to prisoners' children. It was remarkable that 28 more presents were provided than during the previous year, when so many restrictions were present in prison and wider society. 734 *Angel Tree Mothers' Day* gifts were provided to the mothers of young people in prison.

The inability for children to visit parents in prison made delivering *Angel Tree* in 2020 especially important and the positive feedback received was particularly strong.

**Letter Link**

*Letter Link* allows trained, supervised volunteers to write to prisoners. It is particularly valued by those who have no friends or family who visit or with whom they can correspond. And it enables volunteers who may be unable to visit prison to play an active part in Prison Fellowship's support of prisoners.

During the year, the *Letter Link* programme was delivered in 68 prisons and the number of letter writers in prison grew by 7% from 258 to 275.

As Covid-19 started to impact prison operations and volunteer attendance in prisons, PF relaunched the *Letter Link* programme across the prison estate in the knowledge that those in prison would be confined to their cells during lockdown. Every person in prison who applies to write to a volunteer has been matched with a trained pen pal.

**Sycamore Tree**

In 2020/21, PF's *Sycamore Tree* programme all but ceased due to the Covid-19 lockdown, with only 4 courses being delivered (130 less than 2019/20). This dramatic drop was in line with the cessation of almost all of the prison estate's educational and rehabilitative courses.

To ensure that PF is in a position to restart *Sycamore Tree* as soon as the prison environment allows and to a high standard, the course materials were updated and Course Tutors attended a series of online workshops. These events were designed to ensure that Tutors stayed up to date with course developments, any issues arising were addressed and delivery skills remained current. These events were valued by participants and have proved very worthwhile in capacity building for the future.

**Prayer Line**

On 31 July 2020, a new programme was launched in response to Covid-19 restrictions. *Prayer Line* enables any person inside the prison estate of England and Wales to call a free phone number and leave a request for prayer. For security reasons, the content of prayer requests is anonymised and then distributed to PF volunteers across our regional groups. Volunteers commit to praying for prisoners requesting prayer during the next 24 hours and during the following month. During 2020/21, people from 81 prisons made 1,303 prayer requests. As with all of PF's programmes, the service is open to anyone and it has been received very positively.

**Bible Studies**

A large number of people in prison wish to learn more about the Bible as a part of practising their Christian faith. The Covid-19 lockdown has made this difficult and as a result, in October 2020, PF was asked to support prison Chaplains by producing weekly *Bible Studies* for those in prison. From 8 November 2020, PF produced high quality, accessible sheets each week, that are distributed across the whole prison estate to those who wish to receive them in their cells.

## **PRISON FELLOWSHIP**

### **REPORT OF THE TRUSTEES** **for the Year Ended 31 March 2021**

#### **National Prison Radio**

During the Covid-19 crisis, men and women in prison were unable to attend Sunday services in chapel, as they usually would. To assist in this problem, PF joined a small group of trusted organisations in providing recorded services that were aired on National Prison Radio.

#### **Key Partnerships and Relationships**

##### *Prison Fellowship International (PFI)*

PF is a founding member of the PFI family which operates in 116 countries around the globe. The relationship enables PF to learn from international best practice, gain practical assistance, and support others in their national ministry. In 2020/21, PF was pleased to benefit from its relationship with members of the PFI family and to provide support to others.

##### *The Welcome Directory*

The vision of the Welcome Directory (WD) is to help faith communities become places where people who leave prison find acceptance. PF has built a strategic connection with the WD as its work complements PF's in-prison mission, providing a natural destination for those leaving prison. In 2020/21 a formal partnership between the WD and PF was established, enabling both organisations to benefit from a deeper relationship.

##### *Kintsugi Hope*

Kintsugi "golden joinery" is the Japanese art of repairing broken pottery with lacquer dusted or mixed with powdered gold, silver, or platinum. As a philosophy, it treats breakage and repair as part of the history of an object, rather than something to disguise. Kintsugi is often referred to in prison work as it recognises the whole human experience and does not try to hide brokenness. The Kintsugi Hope (KH) organisation, founded in 2018 has developed a 12-week small group course and PF is working with KH to determine whether the programme can be adapted for use in prison. This work was put on hold in 2020/21 due to the lack of access to prisons in the Covid-19 crisis.

##### *Other*

PF also has important ongoing partnerships with Prisons Week and the Mothers' Union, who support PF's *Angel Tree* programme.

#### **Fundraising**

PF is most grateful for the long-term commitment of donors. In 2020/21, through our fundraising work, we were able to increase the number of individual donors by 47% and increase the level of giving by this important group by 40% to £421,073. Income provided from Trusts and Partner bodies fell during the year by 17% to £170,507 due to Covid-19 related changes in the priorities of these giving constituencies.

PF benefits from supporters whose foresight meant that the charity benefitted from their estates during the year. Giving in this area rose year-on-year by 148% to £27,730.

Overall, PF's donation income rose by £97,089 to £715,367. This is a very pleasing result in a very difficult year for the charity sector.

## **PRISON FELLOWSHIP**

### **REPORT OF THE TRUSTEES** **for the Year Ended 31 March 2021**

Prison Fellowship is extremely grateful to all those who support our work financially including the following Trusts and Foundations in 2020/21:

Donations and grants giving £1,000 or more: 29th May 1961 Charitable Trust, Alain Burke Memorial Trust, Ashburnham Thanksgiving Trust, C & K Sommer Trust, Cheshire Community Foundation, David Pickford Charitable Foundation, Dorema Charitable Trust, Forest Hill Charitable Trust, Guy Fawkes Charitable Trust, Invigorate Charitable Trust, Julia and Hans Rausing Trust, Leonard Trust, Maurice & Hilda Laing Family Trust, Michael and Shirley Hunt Charitable Trust, Milton Keynes Community Foundation, Mizpah Trust, Music in Ministry Trust, Nichol-Young Foundation, Norfolk Community Foundation, Peter Stebbings Memorial Charity, Randal Charitable Foundation, River Trust, Selwyn Charitable Trust, Souter Charitable Trust, Tesco Community Grants and The Together Fund.

Other donations and grants: Barry Davis Charitable Trust, Buckingham Trust, Chester Diocesan Moral Aid Charity (St. Bridget's Trust), Deus Laudamus Trust, Edgar Milward Charity, Edwards Skinner Trust, Elizabeth and Graham Manson Trust, Fulmer Charitable Trust, Matthews Wrightson Charity Trust, Moushill Trust, Newton Charitable Trust, Norman Evershed Trust, Sir Jeremiah Colman Gift Trust, Sycamore Trust, Torrs Charitable Trust and Tyneholme Trust.

Prison Fellowship is also most grateful to those supporters whose foresight meant that the charity benefitted from their estates during the year.

PF Regional Groups provided £28,632 (£22,717) to help fund other PF groups and national activities.

Looking forward, PF will continue to follow a strategic fundraising approach based on excellent research and planning. It is hoped this will lead to a well-balanced, dependable, professional and cost-effective fundraising operation:

- Well-balanced – getting the fundraising mix as it should be, so that the charity is not over reliant on a particular source of funding
- Dependable – so that planning can proceed with confidence
- Cost effective – giving value for money to supporting donors, well run, not wasteful of cost or opportunities or priorities

#### **Financial Results**

The financial statements for the year ended 2021 have reported the activities of regional groups in greater detail in line with last year. The financial results for Prison Fellowship for the year 2020/21 reported net income of £127,881 (2019/20 net expenditure £108,577).

Breakdown of total income:

| Source                                                  | 2020/21        | 2019/20        | %age of total | %age prior year |
|---------------------------------------------------------|----------------|----------------|---------------|-----------------|
| Grants from charitable trusts & partner bodies          | 170,507        | 206,158        | 23%           | 32%             |
| Police Crime Commissioners                              | 21,123         | 25,091         | 3%            | 4%              |
| Gifts from individual donors                            | 421,073        | 300,011        | 58%           | 47%             |
| Gifts from Prison Fellowship Groups                     | 28,632         | 22,717         | 4%            | 3%              |
| Donations from Churches                                 | 46,302         | 50,223         | 6%            | 8%              |
| Donated services and facilities                         | -              | 2,909          | -%            | 1%              |
| Legacy income                                           | 27,730         | 11,160         | 4%            | 2%              |
| Income from charitable activities and investment income | 17,089         | 19,525         | 2%            | 3%              |
| <b>Total</b>                                            | <b>732,456</b> | <b>637,794</b> | <b>100%</b>   | <b>100%</b>     |

## **PRISON FELLOWSHIP**

### **REPORT OF THE TRUSTEES** **for the Year Ended 31 March 2021**

As can be seen from the table above, there was a drop in income from churches, Police and Crime Commissioners and charitable trusts. Other sources of income - namely income from individual donations - grew in the period under review.

Income excluding legacy income, donated services and faculties, and income from charitable activities and investment income was up by £83,437 or 14%.

Overall expenditure decreased by 19%, but the analysis below shows operational expenditure increased by only 7.5%.

Breakdown of total expenditure:

| Source                  | 2020/21        | 2019/20        | %age prior year |
|-------------------------|----------------|----------------|-----------------|
| Raising funds           | 92,883         | 70,792         | 31%             |
| Operational expenditure | 511,638        | 649,273        | (21.2)%         |
| Conference costs        | 54             | 26,306         | (99)%           |
| <b>Total</b>            | <b>604,575</b> | <b>746,371</b> | 19%             |

#### **Reserves**

The Trustees' policy is to hold reserves to enable Prison Fellowship to plan and execute its important work over the medium term. This takes account of its commitments to prisons and staff as well as volatility in income. PF's unrestricted reserves at the year-end were £643,806 (£541,538) a 19.0% increase over the prior year. The absolute minimum monthly amount required to meet its financial obligations in insolvency is estimated at £90,000 (2019/20 £90,000).

#### **Investment policy**

The Board of Trustees has the power to invest in a wide range of assets. Surplus funds were kept on deposit during the year. Rates are reviewed to ensure a satisfactory return with appropriate flexibility is obtained.

#### **Risk management**

The Trustees regularly monitor actual income and expenditure against formally approved budgets. No financial risks are foreseen in the next financial year and the organisation is well placed to employ additional key skills in the Support Office. Longer term external risks arise from the challenging operating environment in prisons and the willingness of HMPPS and local prison Governors to support the role of the third sector.

## **PRISON FELLOWSHIP**

### **REPORT OF THE TRUSTEES** **for the Year Ended 31 March 2021**

#### **Future Plans**

Prison Fellowship's **mission** is simply stated:

*'To show Christ's love to prisoners by coming alongside them and supporting them'*

And our **dream** is that:

*'Every life in prison is transformed'*

After considerable input from the grass roots of PF in 2016, the organisation's **values** were restated. We are pleased that these long-term elements remain unchanged in 2020/21 and the organisation is getting on with the task of living them well. During the year, the CEO delivered an eight-session series on the values:

**Prayerfulness** – everything we do is rooted in prayer, our work is an expression of our faith, and its fruit an expression of God's faithfulness – through prayer we see others as Christ sees them – seeking God's perspective

**Respect** – Every person has value - can change and should be given the opportunity to change

**Humility** – recognising our own weakness and suffering helps us connect with each other, victims of crime and offenders – restoration starts with accepting our vulnerability

**Unity** – we recognise we are part of God's bigger plan and our success depends on working closely with each other and with partners to reach more prisoners

**Integrity** – having little difference between what we think, what we say and what we do – aligning ourselves with our calling and good stewardship

**Hope** – we seek to bring hope where it has been lost

**Compassion** – we move beyond empathy and are willing to help

**Dignity** – we believe that every person is made in God's image and so is worthy of respect, without condition

Four themes and objectives for 2023 developed in 2017/18 remain in focus:

1. **'Christ centred and prisoner focused'**

By 2023, PF's internal work and external outputs will be demonstrably focussed on transforming the lives of prisoners. Every contact with PF will show Christ's love.

2. **'Volunteer engaged'**

By 2023, PF will be mobilised through a co-created and highly- consultative organisation. Structures, processes and competence will be present in PF that enable leadership opportunities for those who want them. The volunteer base will have grown by 5% per annum and an effective 'Area Leadership' group will be in place.

3. **'Sustainable and resourced'**

By 2023, PF will have the people, finance and prayer support it requires to enter the next decade sustainably - confident of delivering its mission and goals.

4. **'Excellent, lean and connected'**

By 2023, PF will have a support team who operate simple, effective processes that enable volunteers to deliver PF's mission with ease. There is unity and free-flowing communication between individual volunteers, PF groups, staff and trustees. Relationships are constructive, interdependent and supportive of others fulfilling their ministry to prisoners. PF's work is recognised by stakeholders as high quality and its expenditure is appropriate for its size and donor profile.

## **PRISON FELLOWSHIP**

### **REPORT OF THE TRUSTEES** **for the Year Ended 31 March 2021**

#### **STATEMENT OF TRUSTEES' RESPONSIBILITIES**

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland"

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures that must be disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

#### **AUDITORS**

The auditors, Brindley Millen Ltd, will be proposed for re-appointment at the forthcoming Annual General Meeting.

Approved by order of the board of trustees on Dec 23, 2021 ..... and signed on its behalf by:

*Fran Beckett*

Fran Beckett (Dec 23, 2021 11:27 GMT)

.....

Ms Fran Beckett - Trustee

## **REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF PRISON FELLOWSHIP**

### **Opinion**

We have audited the financial statements of Prison Fellowship (the 'charitable company') for the year ended 31 March 2021 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2021 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

### **Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion. We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard and the provisions available for small entities, in the circumstances set out in the notes to the financial statements, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### **Conclusions relating to going concern**

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

### **Other information**

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

### **Opinions on other matters prescribed by the Companies Act 2006**

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

## **REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF PRISON FELLOWSHIP**

### **Matters on which we are required to report by exception**

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to take advantage of the small companies exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Trustees.

### **Responsibilities of trustees**

As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

### **Our responsibilities for the audit of the financial statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

We obtained an understanding of the legal and regulatory frameworks that are applicable to the charity and determined that the most significant are those covered by the Statement of Recommended Practice for Charities (SORP 2019) and the Charities Act 2011. We assessed the risk of material misstatement in respect of fraud by making enquiries of management and trustees and by testing the implementation of accounting controls in place.

Based on the results of our risk assessment we designed our audit procedures to identify non-compliance with such laws and regulations identified above by making enquiries with key personnel and reviewing relevant documentation such as minutes of Trustee meetings and correspondence with regulatory bodies. We considered the risk of fraud through management override by incorporation testing of journal entries and reviewing any requirements to meet performance targets. We also considered, and tested for, the possibility of unauthorised payments to related parties.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our Report of the Independent Auditors.

**REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF  
PRISON FELLOWSHIP**

**Use of our report**

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

*mwbrindley*

mwbrindley (Jan 6, 2022 10:45 GMT)

Maurice Brindley BSc FCA (Senior Statutory Auditor)  
for and on behalf of Brindley Millen Ltd  
Chartered Accountants and Statutory Auditors  
167 Turners Hill  
Cheshunt  
Hertfordshire  
EN8 9BH

Date: Jan 6, 2022

**PRISON FELLOWSHIP**  
**TRADING AS PRISON FELLOWSHIP ENGLAND AND WALES**

**STATEMENT OF FINANCIAL ACTIVITIES**  
**(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)**  
**for the Year Ended 31 March 2021**

|                                    |       |                         |                                                      |                                          | 31.3.21          | 31.3.20          |
|------------------------------------|-------|-------------------------|------------------------------------------------------|------------------------------------------|------------------|------------------|
|                                    | Notes | Unrestricted funds<br>£ | Restricted funds,<br>held by regional<br>groups<br>£ | Restricted funds,<br>held centrally<br>£ | Total funds<br>£ | Total funds<br>£ |
| <b>INCOME AND ENDOWMENTS FROM</b>  |       |                         |                                                      |                                          |                  |                  |
| Donations and legacies             | 2     | 440,230                 | 72,781                                               | 202,356                                  | 715,367          | 618,269          |
| <b>Charitable activities</b>       | 4     |                         |                                                      |                                          |                  |                  |
| Conference fees                    |       | -                       | -                                                    | -                                        | -                | 13,587           |
| Event surpluses                    |       | -                       | -                                                    | -                                        | -                | 1,750            |
| Other income                       |       | 16,616                  | -                                                    | -                                        | 16,616           | -                |
| Investment income                  | 3     | 473                     | -                                                    | -                                        | 473              | 4,188            |
| <b>Total</b>                       |       | 457,319                 | 72,781                                               | 202,356                                  | 732,456          | 637,794          |
| <b>EXPENDITURE ON</b>              |       |                         |                                                      |                                          |                  |                  |
| Raising funds                      | 5     | 92,883                  | -                                                    | -                                        | 92,883           | 70,792           |
| <b>Charitable activities</b>       | 6     |                         |                                                      |                                          |                  |                  |
| Conference fees                    |       | -                       | -                                                    | -                                        | -                | 4,977            |
| Operational programmes             |       | 262,114                 | 78,364                                               | 171,160                                  | 511,638          | 649,273          |
| Conference                         |       | 54                      | -                                                    | -                                        | 54               | 21,329           |
| <b>Total</b>                       |       | 355,051                 | 78,364                                               | 171,160                                  | 604,575          | 746,371          |
| <b>NET INCOME/(EXPENDITURE)</b>    |       | 102,268                 | (5,583)                                              | 31,196                                   | 127,881          | (108,577)        |
| <b>RECONCILIATION OF FUNDS</b>     |       |                         |                                                      |                                          |                  |                  |
| <b>Total funds brought forward</b> |       | 541,538                 | 102,091                                              | 63,583                                   | 707,212          | 815,789          |
| <b>TOTAL FUNDS CARRIED FORWARD</b> |       | <u>643,806</u>          | <u>96,508</u>                                        | <u>94,779</u>                            | <u>835,093</u>   | <u>707,212</u>   |

The notes form part of these financial statements

**PRISON FELLOWSHIP (REGISTERED NUMBER: 5003795)**  
**TRADING AS PRISON FELLOWSHIP ENGLAND AND WALES**

**BALANCE SHEET**  
**31 March 2021**

|                                              |       |                         |                                                   |                                          | 31.3.21          | 31.3.20          |
|----------------------------------------------|-------|-------------------------|---------------------------------------------------|------------------------------------------|------------------|------------------|
|                                              | Notes | Unrestricted funds<br>£ | Restricted funds,<br>held by regional groups<br>£ | Restricted funds,<br>held centrally<br>£ | Total funds<br>£ | Total funds<br>£ |
| <b>FIXED ASSETS</b>                          |       |                         |                                                   |                                          |                  |                  |
| Tangible assets                              | 12    | 10,340                  | -                                                 | -                                        | 10,340           | 12,167           |
| <b>CURRENT ASSETS</b>                        |       |                         |                                                   |                                          |                  |                  |
| Debtors                                      | 13    | 18,682                  | -                                                 | -                                        | 18,682           | 21,375           |
| Cash at bank                                 |       | 667,958                 | -                                                 | 94,779                                   | 762,737          | 648,602          |
| Bank balances held by regional groups        |       | -                       | 96,508                                            | -                                        | 96,508           | 102,091          |
|                                              |       | 686,640                 | 96,508                                            | 94,779                                   | 877,927          | 772,068          |
| <b>CREDITORS</b>                             |       |                         |                                                   |                                          |                  |                  |
| Amounts falling due within one year          | 14    | (53,174)                | -                                                 | -                                        | (53,174)         | (77,023)         |
| <b>NET CURRENT ASSETS</b>                    |       | 633,466                 | 96,508                                            | 94,779                                   | 824,753          | 695,045          |
| <b>TOTAL ASSETS LESS CURRENT LIABILITIES</b> |       | 643,806                 | 96,508                                            | 94,779                                   | 835,093          | 707,212          |
| <b>NET ASSETS</b>                            |       | 643,806                 | 96,508                                            | 94,779                                   | 835,093          | 707,212          |
| <b>FUNDS</b>                                 | 16    |                         |                                                   |                                          |                  |                  |
| Unrestricted funds                           |       |                         |                                                   |                                          | 643,806          | 541,538          |
| Restricted funds, held by regional groups    |       |                         |                                                   |                                          | 96,508           | 102,091          |
| Restricted funds, held centrally             |       |                         |                                                   |                                          | 94,779           | 63,583           |
|                                              |       |                         |                                                   |                                          | 191,287          | 165,674          |
| <b>TOTAL FUNDS</b>                           |       |                         |                                                   |                                          | 835,093          | 707,212          |

The notes form part of these financial statements

**PRISON FELLOWSHIP (REGISTERED NUMBER: 5003795)**  
**TRADING AS PRISON FELLOWSHIP ENGLAND AND WALES**

**BALANCE SHEET - continued**  
**31 March 2021**

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on Dec 23, 2021 and were signed on its behalf by:

*Fran Beckett*  
Fran Beckett (Dec 23, 2021 11:27 GMT)  
.....  
Ms Fran Beckett - Trustee

*Andrew Jordon*  
Andrew Jordon (Dec 23, 2021 12:02 GMT)  
.....  
Mr Andrew Roger Jordon - Trustee

**PRISON FELLOWSHIP**  
**TRADING AS PRISON FELLOWSHIP ENGLAND AND WALES**

**CASH FLOW STATEMENT**  
**for the Year Ended 31 March 2021**

|                                                                           | Notes | 31.3.21<br>£          | 31.3.20<br>£          |
|---------------------------------------------------------------------------|-------|-----------------------|-----------------------|
| <b>Cash flows from operating activities</b>                               |       |                       |                       |
| Cash generated from operations                                            | 1     | <u>111,788</u>        | <u>(109,410)</u>      |
| Net cash provided by/(used in) operating activities                       |       | <u>111,788</u>        | <u>(109,410)</u>      |
| <b>Cash flows from investing activities</b>                               |       |                       |                       |
| Purchase of tangible fixed assets                                         |       | (3,709)               | (13,049)              |
| Interest received                                                         |       | <u>473</u>            | <u>4,188</u>          |
| Net cash used in investing activities                                     |       | <u>(3,236)</u>        | <u>(8,861)</u>        |
| <b>Change in cash and cash equivalents in the reporting period</b>        |       | 108,552               | (118,271)             |
| <b>Cash and cash equivalents at the beginning of the reporting period</b> |       | <u>750,693</u>        | <u>868,964</u>        |
| <b>Cash and cash equivalents at the end of the reporting period</b>       |       | <u><u>859,245</u></u> | <u><u>750,693</u></u> |

The notes form part of these financial statements

**PRISON FELLOWSHIP**  
**TRADING AS PRISON FELLOWSHIP ENGLAND AND WALES**

**NOTES TO THE CASH FLOW STATEMENT**  
**for the Year Ended 31 March 2021**

**1. RECONCILIATION OF NET INCOME/(EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES**

|                                                                                                         | 31.3.21<br>£    | 31.3.20<br>£     |
|---------------------------------------------------------------------------------------------------------|-----------------|------------------|
| <b>Net income/(expenditure) for the reporting period (as per the Statement of Financial Activities)</b> | 127,881         | (108,577)        |
| <b>Adjustments for:</b>                                                                                 |                 |                  |
| Depreciation charges                                                                                    | 5,536           | 4,784            |
| Interest received                                                                                       | (473)           | (4,188)          |
| Decrease in debtors                                                                                     | 2,693           | 3,034            |
| Decrease in creditors                                                                                   | <u>(23,849)</u> | <u>(4,463)</u>   |
| <b>Net cash provided by/(used in) operations</b>                                                        | <u>111,788</u>  | <u>(109,410)</u> |

**2. ANALYSIS OF CHANGES IN NET FUNDS**

|                 | At 1.4.20<br>£ | Cash flow<br>£ | At 31.3.21<br>£ |
|-----------------|----------------|----------------|-----------------|
| <b>Net cash</b> |                |                |                 |
| Cash at bank    | <u>750,693</u> | <u>108,552</u> | <u>859,245</u>  |
|                 | <u>750,693</u> | <u>108,552</u> | <u>859,245</u>  |
| <b>Total</b>    | <u>750,693</u> | <u>108,552</u> | <u>859,245</u>  |

**NOTES TO THE FINANCIAL STATEMENTS**  
**for the Year Ended 31 March 2021**

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements and assessment of going concern**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

The trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

The financial statements are presented in sterling (£).

**Critical accounting judgements and key sources of estimation uncertainty**

In preparing financial statements it is necessary to make certain judgements, estimates and assumptions that affect the amounts recognised in the financial statements. The following judgements and estimates are considered by the trustees to have most significant effect on amounts recognised in the financial statements.

Useful economic life of tangible fixed assets:

The annual depreciation charge for tangible assets is sensitive to changes in the estimated useful economic lives and residual values of the assets. The useful economic lives and residual values are reassessed annually. They are amended when necessary to reflect current estimates, based on technological advancement, future investments, economic utilisation and the physical condition of the assets.

**Income**

Income is recognised in the period in which the charity is entitled to receipt and the amount can be measured with reasonable certainty. Income is deferred only when the charity has to fulfil conditions before becoming entitled to it or where the donor has specified that the income is to be expensed in a future period.

Donations, together with any associated income tax recovery, are recognised when the donation is received. Legacies are included when the charity is entitled to the funds. Where valuation of legacies cannot be readily determined at the year end, in the case of unsold property or shares, the facts are disclosed as a note to the accounts and the income recognised when the valuation becomes available.

**Expenditure**

Expenditure on operational programmes is recognised in the period in which it is incurred. Grants payable to partner organisations for projects are included in the Statement of Financial Activities when approved by the Trustees.

**Raising funds**

These include the salaries and related on-costs of the staff who promote fund-raising; and direct expenditure on fund-raising initiatives.

**Tangible fixed assets**

Fixed assets for use by the charity in fulfilling its main charitable objectives are capitalised and depreciated. Depreciation is provided on all fixed assets at rates calculated to write off the cost of each asset over its estimated useful life at 25% per annum straight line. Items of expenditure are capitalised only when their cost exceeds £500.

**Taxation**

The charity is exempt from corporation tax on its charitable activities.

**Debtors**

Gift aid recoverable is recognised at the date that the related donation is received and is recognised at the settlement amount. Prepayments are valued at the amount prepaid.

**Cash at bank and in hand**

Cash at bank and in hand includes; cash, bank current accounts and bank deposit accounts with no withdrawal limitations. Where bank balances are held in foreign currencies the sterling amount is shown as at the balance sheet date.

**Creditors**

Creditors are recognised where the charity has a present obligation resulting from a past event that will result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are recognised at their settlement amount.

**PRISON FELLOWSHIP**  
**TRADING AS PRISON FELLOWSHIP ENGLAND AND WALES**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**for the Year Ended 31 March 2021**

**1. ACCOUNTING POLICIES - continued**

**Fund accounting**

Unrestricted funds are funds which can be used in accordance with the charitable objects at the discretion of the Trustees. Restricted Funds are funds that can be used only for particular purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

**Pension contributions**

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate. The pension cost charge represents the contributions payable to a group personal pension scheme and the charity has no liability under the scheme other than for the payment of those contributions.

**Donated goods**

Donated goods and services are included in the Statement of Financial Activities as both income and expenditure, items are included at market value.

**Financial instruments**

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially settled at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

**2. DONATIONS AND LEGACIES**

|                                                 | Unrestricted<br>funds<br>£ | Restricted<br>funds<br>£ | 31.3.21<br>Total<br>funds<br>£ | 31.3.20<br>Total<br>funds<br>£ |
|-------------------------------------------------|----------------------------|--------------------------|--------------------------------|--------------------------------|
| Grants from charitable trustee & partner bodies | 102,155                    | 68,352                   | 170,507                        | 206,158                        |
| Police Crime Commissioner                       | 2,600                      | 18,523                   | 21,123                         | 25,091                         |
| Legacies                                        | 27,730                     | -                        | 27,730                         | 11,160                         |
| Gifts from individual donors                    | 277,131                    | 143,942                  | 421,073                        | 300,011                        |
| Gifts from Prison Fellowship Groups             | 4,619                      | 24,013                   | 28,632                         | 22,717                         |
| Donated services and facilities                 | -                          | -                        | -                              | 2,909                          |
| Donations from churches                         | 25,995                     | 20,307                   | 46,302                         | 50,223                         |
|                                                 | <u>440,230</u>             | <u>275,137</u>           | <u>715,367</u>                 | <u>618,269</u>                 |

**3. INVESTMENT INCOME**

|                          | Unrestricted<br>funds<br>£ | Restricted<br>funds<br>£ | 31.3.21<br>Total<br>funds<br>£ | 31.3.20<br>Total<br>funds<br>£ |
|--------------------------|----------------------------|--------------------------|--------------------------------|--------------------------------|
| Deposit account interest | <u>473</u>                 | <u>-</u>                 | <u>473</u>                     | <u>4,188</u>                   |

**PRISON FELLOWSHIP**  
**TRADING AS PRISON FELLOWSHIP ENGLAND AND WALES**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**for the Year Ended 31 March 2021**

**4. INCOME FROM CHARITABLE ACTIVITIES**

|                 |                 | 31.3.21       | 31.3.20       |
|-----------------|-----------------|---------------|---------------|
| Activity        |                 | £             | £             |
| Conference fees | Conference fees | -             | 13,587        |
| Event surpluses | Event surpluses | -             | 1,750         |
| Other income    | Other income    | <u>16,616</u> | <u>-</u>      |
|                 |                 | <u>16,616</u> | <u>15,337</u> |

**5. RAISING FUNDS**

**Raising donations and legacies**

|                    | Unrestricted funds | Restricted funds | 31.3.21 Total funds | 31.3.20 Total funds |
|--------------------|--------------------|------------------|---------------------|---------------------|
|                    | £                  | £                | £                   | £                   |
| Staff costs        | 66,192             | -                | 66,192              | 43,335              |
| Other direct costs | <u>26,691</u>      | <u>-</u>         | <u>26,691</u>       | <u>27,457</u>       |
|                    | <u>92,883</u>      | <u>-</u>         | <u>92,883</u>       | <u>70,792</u>       |

**6. CHARITABLE ACTIVITIES COSTS**

|                        | Direct Costs   | Support costs (see note 7) | Totals         |
|------------------------|----------------|----------------------------|----------------|
|                        | £              | £                          | £              |
| Operational programmes | 506,923        | 4,715                      | 511,638        |
| Conference             | <u>54</u>      | <u>-</u>                   | <u>54</u>      |
|                        | <u>506,977</u> | <u>4,715</u>               | <u>511,692</u> |

**7. SUPPORT COSTS**

|                        | Governance costs |
|------------------------|------------------|
|                        | £                |
| Operational programmes | <u>4,715</u>     |

**8. NET INCOME/(EXPENDITURE)**

Net income/(expenditure) is stated after charging/(crediting):

|                             | 31.3.21      | 31.3.20      |
|-----------------------------|--------------|--------------|
|                             | £            | £            |
| Auditors' remuneration      | 4,500        | 4,620        |
| Depreciation - owned assets | <u>5,536</u> | <u>4,784</u> |

**PRISON FELLOWSHIP**  
**TRADING AS PRISON FELLOWSHIP ENGLAND AND WALES**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**for the Year Ended 31 March 2021**

**9. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2021 nor for the year ended 31 March 2020.

**Trustees' expenses**

|                    | 31.3.21    | 31.3.20      |
|--------------------|------------|--------------|
|                    | £          | £            |
| Trustees' expenses | <u>215</u> | <u>2,751</u> |

Trustees expenses comprise meeting room hire, refreshments for meetings and other small sundry items. No trustees have benefited from the repayment of travel expenses during the year (2020: Nil).

The key management of personnel of the charity, comprise the trustees and the CEO. The total employee benefits of the key management of the charity were £80,000 (2020 £80,000)

**10. STAFF COSTS**

|                       | 31.3.21        | 31.3.20        |
|-----------------------|----------------|----------------|
|                       | £              | £              |
| Wages and salaries    | 337,105        | 336,787        |
| Social security costs | 27,757         | 29,288         |
| Other pension costs   | <u>8,853</u>   | <u>9,079</u>   |
|                       | <u>373,715</u> | <u>375,154</u> |

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

|                   | 31.3.21  | 31.3.20  |
|-------------------|----------|----------|
|                   |          |          |
| £70,001 - £80,000 | <u>1</u> | <u>1</u> |

The average monthly number of employees during the year was as follows:

|                                                     | 31.3.21      | 31.3.20      |
|-----------------------------------------------------|--------------|--------------|
| The average number of employees during the year was | 12.67        | 12.58        |
| The average FTE of employees during the year was    | <u>10.27</u> | <u>10.38</u> |

**11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

|                                   | Unrestricted funds<br>£ | Restricted funds,<br>held by regional groups<br>£ | Restricted funds,<br>held centrally<br>£ | Total funds<br>£ |
|-----------------------------------|-------------------------|---------------------------------------------------|------------------------------------------|------------------|
| <b>INCOME AND ENDOWMENTS FROM</b> |                         |                                                   |                                          |                  |
| Donations and legacies            | 313,241                 | 71,698                                            | 233,330                                  | 618,269          |
| <b>Charitable activities</b>      |                         |                                                   |                                          |                  |
| Conference fees                   | 13,587                  | -                                                 | -                                        | 13,587           |
| Event surpluses                   | 1,750                   | -                                                 | -                                        | 1,750            |
| Investment income                 | <u>4,188</u>            | -                                                 | -                                        | <u>4,188</u>     |
| <b>Total</b>                      | 332,766                 | 71,698                                            | 233,330                                  | 637,794          |

**PRISON FELLOWSHIP**  
**TRADING AS PRISON FELLOWSHIP ENGLAND AND WALES**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**for the Year Ended 31 March 2021**

**11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued**

|                                    | Unrestricted<br>funds<br>£ | Restricted<br>funds,<br>held by<br>regional<br>groups<br>£ | Restricted<br>funds,<br>held<br>centrally<br>£ | Total<br>funds<br>£ |
|------------------------------------|----------------------------|------------------------------------------------------------|------------------------------------------------|---------------------|
| <b>EXPENDITURE ON</b>              |                            |                                                            |                                                |                     |
| Raising funds                      | 70,792                     | -                                                          | -                                              | 70,792              |
| <b>Charitable activities</b>       |                            |                                                            |                                                |                     |
| Conference fees                    | 4,977                      | -                                                          | -                                              | 4,977               |
| Operational programmes             | 357,747                    | 67,522                                                     | 224,004                                        | 649,273             |
| Conference                         | 21,329                     | -                                                          | -                                              | 21,329              |
|                                    |                            |                                                            |                                                |                     |
| <b>Total</b>                       | 454,845                    | 67,522                                                     | 224,004                                        | 746,371             |
|                                    |                            |                                                            |                                                |                     |
| <b>NET INCOME/(EXPENDITURE)</b>    | (122,079)                  | 4,176                                                      | 9,326                                          | (108,577)           |
| <b>Transfers between funds</b>     | (810)                      | 810                                                        | -                                              | -                   |
| <b>Net movement in funds</b>       | (122,889)                  | 4,986                                                      | 9,326                                          | (108,577)           |
| <b>RECONCILIATION OF FUNDS</b>     |                            |                                                            |                                                |                     |
| <b>Total funds brought forward</b> | 664,427                    | 97,105                                                     | 54,257                                         | 815,789             |
|                                    |                            |                                                            |                                                |                     |
| <b>TOTAL FUNDS CARRIED FORWARD</b> | <u>541,538</u>             | <u>102,091</u>                                             | <u>63,583</u>                                  | <u>707,212</u>      |

**12. TANGIBLE FIXED ASSETS**

|                       | Fixtures<br>and<br>fittings<br>£ |
|-----------------------|----------------------------------|
| <b>COST</b>           |                                  |
| At 1 April 2020       | 72,053                           |
| Additions             | <u>3,709</u>                     |
| At 31 March 2021      | <u>75,762</u>                    |
| <b>DEPRECIATION</b>   |                                  |
| At 1 April 2020       | 59,886                           |
| Charge for year       | <u>5,536</u>                     |
| At 31 March 2021      | <u>65,422</u>                    |
| <b>NET BOOK VALUE</b> |                                  |
| At 31 March 2021      | <u>10,340</u>                    |
| At 31 March 2020      | <u>12,167</u>                    |

**PRISON FELLOWSHIP**  
**TRADING AS PRISON FELLOWSHIP ENGLAND AND WALES**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**for the Year Ended 31 March 2021**

**13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

|                               | 31.3.21       | 31.3.20       |
|-------------------------------|---------------|---------------|
|                               | £             | £             |
| Income tax recoverable        | 3,574         | 5,112         |
| Other debtors and prepayments | <u>15,108</u> | <u>16,263</u> |
|                               | <u>18,682</u> | <u>21,375</u> |

**14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

|                                                   | 31.3.21       | 31.3.20       |
|---------------------------------------------------|---------------|---------------|
|                                                   | £             | £             |
| Amounts payable to suppliers and accrued expenses | 23,595        | 51,226        |
| Employment taxes and pension contributions        | 8,177         | 8,572         |
| Commercial cards                                  | 200           | -             |
| Funds held for safekeeping                        | <u>21,202</u> | <u>17,225</u> |
|                                                   | <u>53,174</u> | <u>77,023</u> |

**15. LEASING AGREEMENTS**

Minimum lease payments under non-cancellable operating leases fall due as follows:

|                            | 31.3.21       | 31.3.20       |
|----------------------------|---------------|---------------|
|                            | £             | £             |
| Within one year            | 18,240        | 18,240        |
| Between one and five years | <u>12,160</u> | <u>30,400</u> |
|                            | <u>30,400</u> | <u>48,640</u> |

**16. MOVEMENT IN FUNDS**

|                                                                  | At 1.4.20      | Net movement in funds | At 31.3.21     |
|------------------------------------------------------------------|----------------|-----------------------|----------------|
|                                                                  | £              | £                     | £              |
| <b>Unrestricted funds</b>                                        |                |                       |                |
| General fund                                                     | 541,538        | 102,268               | 643,806        |
| <b>Restricted funds</b>                                          |                |                       |                |
| <i>Angel Tree</i> , held centrally                               | 42,897         | 13,994                | 56,891         |
| <i>Sycamore Tree</i> courses at specific prisons, held centrally | 6,788          | 17,202                | 23,990         |
| Volunteer Development                                            | 13,898         | -                     | 13,898         |
| Other groups funds, held regional groups                         | 55,306         | (625)                 | 54,681         |
| <i>Angel Tree</i> , held by regional groups                      | <u>46,785</u>  | <u>(4,958)</u>        | <u>41,827</u>  |
|                                                                  | <u>165,674</u> | <u>25,613</u>         | <u>191,287</u> |
| <b>TOTAL FUNDS</b>                                               | <u>707,212</u> | <u>127,881</u>        | <u>835,093</u> |

**PRISON FELLOWSHIP**  
**TRADING AS PRISON FELLOWSHIP ENGLAND AND WALES**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**for the Year Ended 31 March 2021**

**16. MOVEMENT IN FUNDS - continued**

Net movement in funds, included in the above are as follows:

|                                                                  | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Movement<br>in funds<br>£ |
|------------------------------------------------------------------|----------------------------|----------------------------|---------------------------|
| <b>Unrestricted funds</b>                                        |                            |                            |                           |
| General fund                                                     | 457,319                    | (355,051)                  | 102,268                   |
| <b>Restricted funds</b>                                          |                            |                            |                           |
| <i>Angel Tree</i> , held centrally                               | 137,494                    | (123,500)                  | 13,994                    |
| <i>Sycamore Tree</i> courses generally, held centrally           | 23,607                     | (23,607)                   | -                         |
| <i>Sycamore Tree</i> courses at specific prisons, held centrally | 32,192                     | (14,990)                   | 17,202                    |
| Volunteer Development                                            | 9,063                      | (9,063)                    | -                         |
| Other groups funds, held regional groups                         | 20,744                     | (21,369)                   | (625)                     |
| <i>Angel Tree</i> , held by regional groups                      | 52,037                     | (56,995)                   | (4,958)                   |
|                                                                  | <u>275,137</u>             | <u>(249,524)</u>           | <u>25,613</u>             |
| <b>TOTAL FUNDS</b>                                               | <u>732,456</u>             | <u>(604,575)</u>           | <u>127,881</u>            |

**Comparatives for movement in funds**

|                                                                  | At 1.4.19<br>£ | Net<br>movement<br>in funds<br>£ | Transfers<br>between<br>funds<br>£ | At<br>31.3.20<br>£ |
|------------------------------------------------------------------|----------------|----------------------------------|------------------------------------|--------------------|
| <b>Unrestricted funds</b>                                        |                |                                  |                                    |                    |
| General fund                                                     | 664,427        | (122,079)                        | (810)                              | 541,538            |
| <b>Restricted funds</b>                                          |                |                                  |                                    |                    |
| <i>Angel Tree</i> , held centrally                               | 38,567         | 4,330                            | -                                  | 42,897             |
| <i>Sycamore Tree</i> courses at specific prisons, held centrally | 15,690         | (8,902)                          | -                                  | 6,788              |
| Volunteer Development                                            | -              | 13,898                           | -                                  | 13,898             |
| Other groups funds, held regional groups                         | 48,639         | 6,667                            | -                                  | 55,306             |
| <i>Angel Tree</i> , held by regional groups                      | 48,466         | (2,491)                          | 810                                | 46,785             |
|                                                                  | <u>151,362</u> | <u>13,502</u>                    | <u>810</u>                         | <u>165,674</u>     |
| <b>TOTAL FUNDS</b>                                               | <u>815,789</u> | <u>(108,577)</u>                 | <u>-</u>                           | <u>707,212</u>     |

**PRISON FELLOWSHIP**  
**TRADING AS PRISON FELLOWSHIP ENGLAND AND WALES**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**for the Year Ended 31 March 2021**

**16. MOVEMENT IN FUNDS - continued**

Comparative net movement in funds, included in the above are as follows:

|                                                                  | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Movement<br>in funds<br>£ |
|------------------------------------------------------------------|----------------------------|----------------------------|---------------------------|
| <b>Unrestricted funds</b>                                        |                            |                            |                           |
| General fund                                                     | 332,766                    | (454,845)                  | (122,079)                 |
| <b>Restricted funds</b>                                          |                            |                            |                           |
| <i>Angel Tree</i> , held centrally                               | 61,493                     | (57,163)                   | 4,330                     |
| <i>Sycamore Tree</i> courses at specific prisons, held centrally | 141,837                    | (150,739)                  | (8,902)                   |
| Volunteer Development                                            | 30,000                     | (16,102)                   | 13,898                    |
| Other groups funds, held regional groups                         | 25,843                     | (19,176)                   | 6,667                     |
| <i>Angel Tree</i> , held by regional groups                      | <u>45,855</u>              | <u>(48,346)</u>            | <u>(2,491)</u>            |
|                                                                  | <u>305,028</u>             | <u>(291,526)</u>           | <u>13,502</u>             |
| <b>TOTAL FUNDS</b>                                               | <u><u>637,794</u></u>      | <u><u>(746,371)</u></u>    | <u><u>(108,577)</u></u>   |

A current year 12 months and prior year 12 months combined position is as follows:

|                                                                  | At 1.4.19<br>£        | Net<br>movement<br>in funds<br>£ | Transfers<br>between<br>funds<br>£ | At<br>31.3.21<br>£    |
|------------------------------------------------------------------|-----------------------|----------------------------------|------------------------------------|-----------------------|
| <b>Unrestricted funds</b>                                        |                       |                                  |                                    |                       |
| General fund                                                     | 664,427               | (19,811)                         | (810)                              | 643,806               |
| <b>Restricted funds</b>                                          |                       |                                  |                                    |                       |
| <i>Angel Tree</i> , held centrally                               | 38,567                | 18,324                           | -                                  | 56,891                |
| <i>Sycamore Tree</i> courses at specific prisons, held centrally | 15,690                | 8,300                            | -                                  | 23,990                |
| Volunteer Development                                            | -                     | 13,898                           | -                                  | 13,898                |
| Other groups funds, held regional groups                         | 48,639                | 6,042                            | -                                  | 54,681                |
| <i>Angel Tree</i> , held by regional groups                      | <u>48,466</u>         | <u>(7,449)</u>                   | <u>810</u>                         | <u>41,827</u>         |
|                                                                  | <u>151,362</u>        | <u>39,115</u>                    | <u>810</u>                         | <u>191,287</u>        |
| <b>TOTAL FUNDS</b>                                               | <u><u>815,789</u></u> | <u><u>19,304</u></u>             | <u><u>-</u></u>                    | <u><u>835,093</u></u> |

**PRISON FELLOWSHIP**  
**TRADING AS PRISON FELLOWSHIP ENGLAND AND WALES**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**for the Year Ended 31 March 2021**

**16. MOVEMENT IN FUNDS - continued**

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

|                                                                  | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Movement<br>in funds<br>£ |
|------------------------------------------------------------------|----------------------------|----------------------------|---------------------------|
| <b>Unrestricted funds</b>                                        |                            |                            |                           |
| General fund                                                     | 790,085                    | (809,896)                  | (19,811)                  |
| <b>Restricted funds</b>                                          |                            |                            |                           |
| <i>Angel Tree</i> , held centrally                               | 198,987                    | (180,663)                  | 18,324                    |
| <i>Sycamore Tree</i> courses generally, held centrally           | 23,607                     | (23,607)                   | -                         |
| <i>Sycamore Tree</i> courses at specific prisons, held centrally | 174,029                    | (165,729)                  | 8,300                     |
| Volunteer Development                                            | 39,063                     | (25,165)                   | 13,898                    |
| Other groups funds, held regional groups                         | 46,587                     | (40,545)                   | 6,042                     |
| <i>Angel Tree</i> , held by regional groups                      | <u>97,892</u>              | <u>(105,341)</u>           | <u>(7,449)</u>            |
|                                                                  | <u>580,165</u>             | <u>(541,050)</u>           | <u>39,115</u>             |
| <b>TOTAL FUNDS</b>                                               | <u>1,370,250</u>           | <u>(1,350,946)</u>         | <u>19,304</u>             |

*Angel Tree* - *Angel Tree* provides Christmas presents for the children of prisoners, thus helping family links to be maintained.

*Angel Tree funds held centrally* - This fund represents *Angel Tree* monies held by PF central office.

*Angel Tree funds held by locally* - This fund represents *Angel Tree* monies held by PF local groups

*Sycamore Tree courses* - *Sycamore Tree* courses are accredited programmes for prisoners on victim awareness and restorative justice. These funds represent donations that have been provided specifically to fund these courses; either across the sector, or in specific prisons or groups of prisons.

**Other funds held by Local Groups** - This represents balances held by local Prison Fellowship groups operating throughout England and Wales, for local Prison Fellowship related activities.

**17. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 March 2021.