

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
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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

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%
Total	732,456	637,794	100%	100%

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)%
Total	604,575	746,371	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)

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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. 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 £	Restricted funds, held by regional groups £	Restricted funds, held centrally £	Total funds £	Total funds £
INCOME AND ENDOWMENTS FROM						
Donations and legacies	2	440,230	72,781	202,356	715,367	618,269
Charitable activities	4					
Conference fees		-	-	-	-	13,587
Event surpluses		-	-	-	-	1,750
Other income		16,616	-	-	16,616	-
Investment income	3	473	-	-	473	4,188
Total		457,319	72,781	202,356	732,456	637,794
EXPENDITURE ON						
Raising funds	5	92,883	-	-	92,883	70,792
Charitable activities	6					
Conference fees		-	-	-	-	4,977
Operational programmes		262,114	78,364	171,160	511,638	649,273
Conference		54	-	-	54	21,329
Total		355,051	78,364	171,160	604,575	746,371
NET INCOME/(EXPENDITURE)		102,268	(5,583)	31,196	127,881	(108,577)
RECONCILIATION OF FUNDS						
Total funds brought forward		541,538	102,091	63,583	707,212	815,789
TOTAL FUNDS CARRIED FORWARD		643,806	96,508	94,779	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
31 March 2021

					31.3.21	31.3.20
	Notes	Unrestricted funds £	Restricted funds, held by regional groups £	Restricted funds, held centrally £	Total funds £	Total funds £
FIXED ASSETS						
Tangible assets	12	10,340	-	-	10,340	12,167
CURRENT ASSETS						
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
CREDITORS						
Amounts falling due within one year	14	(53,174)	-	-	(53,174)	(77,023)
NET CURRENT ASSETS		633,466	96,508	94,779	824,753	695,045
TOTAL ASSETS LESS CURRENT LIABILITIES		643,806	96,508	94,779	835,093	707,212
NET ASSETS		643,806	96,508	94,779	835,093	707,212
FUNDS	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
TOTAL FUNDS					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 £	31.3.20 £
Cash flows from operating activities			
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>
Cash flows from investing activities			
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>
Change in cash and cash equivalents in the reporting period		<u>108,552</u>	<u>(118,271)</u>
Cash and cash equivalents at the beginning of the reporting period		<u>750,693</u>	<u>868,964</u>
Cash and cash equivalents at the end of the reporting period		<u><u>859,245</u></u>	<u><u>750,693</u></u>

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 £	31.3.20 £
Net income/(expenditure) for the reporting period (as per the Statement of Financial Activities)	127,881	(108,577)
Adjustments for:		
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>
Net cash provided by/(used in) operations	<u>111,788</u>	<u>(109,410)</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.4.20 £	Cash flow £	At 31.3.21 £
Net cash			
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>
Total	<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 funds £	Restricted funds £	31.3.21 Total funds £	31.3.20 Total funds £
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	<u>25,995</u>	<u>20,307</u>	<u>46,302</u>	<u>50,223</u>
	<u>440,230</u>	<u>275,137</u>	<u>715,367</u>	<u>618,269</u>

3. INVESTMENT INCOME

	Unrestricted funds £	Restricted funds £	31.3.21 Total funds £	31.3.20 Total funds £
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 £	Restricted funds, held by regional groups £	Restricted funds, held centrally £	Total funds £
INCOME AND ENDOWMENTS FROM				
Donations and legacies	313,241	71,698	233,330	618,269
Charitable activities				
Conference fees	13,587	-	-	13,587
Event surpluses	1,750	-	-	1,750
Investment income	<u>4,188</u>	-	-	<u>4,188</u>
Total	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 funds £	Restricted funds, held by regional groups £	Restricted funds, held centrally £	Total funds £
EXPENDITURE ON				
Raising funds	70,792	-	-	70,792
Charitable activities				
Conference fees	4,977	-	-	4,977
Operational programmes	357,747	67,522	224,004	649,273
Conference	21,329	-	-	21,329
Total	454,845	67,522	224,004	746,371
NET INCOME/(EXPENDITURE)	(122,079)	4,176	9,326	(108,577)
Transfers between funds	(810)	810	-	-
Net movement in funds	(122,889)	4,986	9,326	(108,577)
RECONCILIATION OF FUNDS				
Total funds brought forward	664,427	97,105	54,257	815,789
TOTAL FUNDS CARRIED FORWARD	<u>541,538</u>	<u>102,091</u>	<u>63,583</u>	<u>707,212</u>

12. TANGIBLE FIXED ASSETS

	Fixtures and fittings £
COST	
At 1 April 2020	72,053
Additions	<u>3,709</u>
At 31 March 2021	<u>75,762</u>
DEPRECIATION	
At 1 April 2020	59,886
Charge for year	<u>5,536</u>
At 31 March 2021	<u>65,422</u>
NET BOOK VALUE	
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
	£	£	£
Unrestricted funds			
General fund	541,538	102,268	643,806
Restricted funds			
<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>
TOTAL FUNDS	<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 resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	457,319	(355,051)	102,268
Restricted funds			
<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	<u>52,037</u>	<u>(56,995)</u>	<u>(4,958)</u>
	<u>275,137</u>	<u>(249,524)</u>	<u>25,613</u>
TOTAL FUNDS	<u>732,456</u>	<u>(604,575)</u>	<u>127,881</u>

Comparatives for movement in funds

	At 1.4.19 £	Net movement in funds £	Transfers between funds £	At 31.3.20 £
Unrestricted funds				
General fund	664,427	(122,079)	(810)	541,538
Restricted funds				
<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	<u>48,466</u>	<u>(2,491)</u>	<u>810</u>	<u>46,785</u>
	<u>151,362</u>	<u>13,502</u>	<u>810</u>	<u>165,674</u>
TOTAL FUNDS	<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 resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	332,766	(454,845)	(122,079)
Restricted funds			
<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>
TOTAL FUNDS	<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 £	Net movement in funds £	Transfers between funds £	At 31.3.21 £
Unrestricted funds				
General fund	664,427	(19,811)	(810)	643,806
Restricted funds				
<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>
TOTAL FUNDS	<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 resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	790,085	(809,896)	(19,811)
Restricted funds			
<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>
TOTAL FUNDS	<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.