

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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**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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**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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**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)**  
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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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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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**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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**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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**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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**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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**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 funds 2025 £	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
<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 £	2024 £
<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 £	2024 £
<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%
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**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 funds 2025 £	Unrestricted funds 2025 £	Total funds 2025 £
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 funds 2024 £	Unrestricted funds 2024 £	Total funds 2024 £
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 funds 2025 £	Total funds 2025 £
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 funds 2024 £	Total funds 2024 £
Sycamore Tree courses	10,000	10,000
Total 2024	10,000	10,000

**5. Investment income**

	Unrestricted funds 2025 £	Total funds 2025 £
Deposit account interest	24,831	24,831
Total 2025	24,831	24,831

	Unrestricted funds 2024 £	Total funds 2024 £
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 funds 2025 £</b>	<b>Total funds 2025 £</b>
Staff costs and consultancy fees	86,379	<b>86,379</b>
Other direct costs	39,289	<b>39,289</b>
<b>Total 2025</b>	<b>125,668</b>	<b>125,668</b>
	<b>Unrestricted funds 2024 £</b>	<b>Total funds 2024 £</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 funds 2025 £	Unrestricted funds 2025 £	Total 2025 £
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 funds 2024 £	Unrestricted funds 2024 £	Total 2024 £
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 undertaken directly 2025 £	Support costs 2025 £	Total funds 2025 £
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 undertaken directly 2024 £	Support costs 2024 £	Total funds 2024 £
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 £	2024 £
Fees payable to the Company's auditor for the audit of the Company's annual accounts	6,250	6,250

**10. Staff costs**

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

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

	2025 No.	2024 No.
Employees	14	14

**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 No.	2024 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 equipment £
<b>Cost or valuation</b>	
At 1 April 2024	82,231
Additions	1,059
	<u>83,290</u>
At 31 March 2025	
<b>Depreciation</b>	
At 1 April 2024	77,961
Charge for the year	1,882
	<u>79,843</u>
At 31 March 2025	
<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 £	2024 £
<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 £	2024 £
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 £	2024 £
<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 April 2024 £	Income £	Expenditure £	Balance at 31 March 2025 £
<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 1 April 2023 £	Income £	Expenditure £	Balance at 31 March 2024 £
<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>	759,692	733,955	(762,655)	730,992

**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 funds 2025 £	Unrestricted funds 2025 £	Total funds 2025 £
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 £	2024 £
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 £	2024 £
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 2024	Cash flows	At 31 March 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 £	2024 £
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.