

Prison Fellowship Northern Ireland

Northern Ireland · Charity number 103772

Details

Known as	PFNI
Status	Received
Registered	2016-01-06
Register	View on the Charity Commission for Northern Ireland register

Contact

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Prison Fellowship N I
39 University Street
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Website www.pfni.org

Activities

Purposes: (a) To inform, support, challenge and encourage adults and young people who are, or have been, in lawful custody, by means of educational and other programmes, individual counselling, group activities, practical help and other measures; (b) To challenge and encourage those who are, or have been, in lawful custody to reflect on their past attitudes and actions and on the individuals and groups who may have been victims of their crimes, the aim being to help bring about a change in thinking and lifestyle; (c) To help to maintain and strengthen the links between those who are, or have been, in lawful custody and their spouses, partners, parents, children, siblings and other family members and to help and support those family members where desirable and possible, through practical help, advice and other measures; (d) To support and encourage Prison Governors, Chaplains and Officers, and other staff, in their efforts to maintain and develop regimes which will assist towards the rehabilitation of offenders and the protection of society; (e) To assist the process of assimilating back into society those who are or have been in lawful custody; (f) To promote greater recognition of the effects of crime on those who have been its victims, whether directly or indirectly, and on society. In pursuing these objects, the Company seeks to reflect and encourage Christian beliefs, principles and values.

What the charity does: The advancement of education, The advancement of religion, The relief of those in need by reason of youth, age, ill-health, disability, financial hardship or other disadvantage

How the charity works: Counselling/support,Criminal justice,Education/training,Religious activities,Volunteer development,Welfare/benevolent,Youth development

Who the charity helps: Ex-offenders and prisoners,Victim support

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£283,028	£348,175	£-73,998	11

Trustees

Name	Role	Appointed
Dr Gordon Mcilroy		
Mr Andrew Elder		
Mr Gordon Reynolds		
Mr Ronald Armour		
Mr Ronald Pedlow		
Mrs Colleen Stirling		
Mrs Helen Dunn		

Prison Fellowship Northern Ireland

Northern Ireland - Charity number 103772

Accounts

Charity registration number NIC 103772 (Northern Ireland)

Company registration number NI055239

PRISON FELLOWSHIP NORTHERN IRELAND
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

PRISON FELLOWSHIP NORTHERN IRELAND

LEGAL AND ADMINISTRATIVE INFORMATION

Directors	Mrs J Holley Dr G McIlroy (Chairman) Mrs C Stirling Mr R Pedlow Mrs H Dunn Mr G Reynolds Mr R Armour Mr A Elder	(Appointed 10 September 2024) (Appointed 12 November 2024)
Secretary	Mr R Scott	
Charity number (Northern Ireland)	NIC 103772	
Company number	NI055239	
Principal address	Prison Fellowship Northern Ireland 39 University Street Belfast BT7 1FY	
Registered office	Prison Fellowship Northern Ireland 39 University Street Belfast BT7 1FY	
Independent examiner	GMcG LISBURN Century House 40 Crescent Business Park Lisburn BT28 2GN	
Bankers	Ulster Bank Limited Connswater Arches Retail Park Belfast BT5 4AF	
Solicitors	Carson McDowell LLP Murray House 4 Murray Street Belfast BT1 6DN	

PRISON FELLOWSHIP NORTHERN IRELAND

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PRISON FELLOWSHIP NORTHERN IRELAND

DIRECTORS' REPORT

FOR THE YEAR ENDED 31 MARCH 2025

The directors present their annual report and financial statements for the year ended 31 March 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's Memorandum and Articles of Association, the Companies Act 2006 and "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)".

Objectives and activities

The work of PFNI is governed by six charitable objectives:

1. Inform, support, challenge and encourage adults and young people who are, or have been, in lawful custody, by means of educational and other programmes, individual support, group activities, practical help and other measures.
2. Challenge and encourage those who are, or have been, in lawful custody to reflect on their past attitudes and actions and on the individuals and groups who may have been victims of their crimes, the aim being to help bring about a change in thinking and lifestyle.
3. Help to maintain and strengthen the links between those who are, or have been, in lawful custody and their spouses, partners, parents, children, siblings and other family members and to help and support those family members where desirable and possible, through practical help, advice and other measures.
4. Support and encourage Prison Governors, Chaplains and Officers, and other staff, in their efforts to maintain and develop regimes which will assist towards the rehabilitation of offenders and the protection of society.
5. Assist the process of assimilating back into society those who are or have been in lawful custody.
6. Promote greater recognition of the effects of crime on those who have been its victims, whether directly or indirectly, and on society.

In pursuing these objectives, the charity seeks to reflect and encourage Christian beliefs, principles and values.

The directors have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

During the year ended 31 March 2025, PFNI's principal activities were:

- Providing visitation, befriending, and opportunities for practical, emotional and spiritual support to adults and young people while in lawful custody and after release.
- Offering care, support and hope to families of those who are in lawful custody and/or after their release from prison.
- Delivering our restorative justice programme (Sycamore Tree) to challenge the offender of the effects of crime both on the victim and the wider community.
- Working in partnership with agencies who work within the Criminal Justice system.
- Encouraging the public to be aware of the issues faced by released prisoners to reduce re-offending.

PRISON FELLOWSHIP NORTHERN IRELAND

DIRECTORS' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Achievements and performance

Services to people in custody through regular visits to:

- **Maghaberry** – the high-security prison housing adult men.
- **Magilligan** – the medium-security facility housing adult men and offering low-security accommodation for selected prisoners nearing the end of their sentence.
- **Hydebank Wood College** – houses (a) young people between the ages of 18–21 and (b) Ash House for female remand and sentenced prisoners.

8,497 visits were conducted to 4,113 individuals, with:

- 2,170 visits to 1,060 men in Maghaberry,
- 5,313 visits to 2,656 men in Magilligan,
- 219 visits to 117 young people in Hydebank Wood College, and
- 687 visits to 280 women in Ash House.

102 Lifesplan meetings were held in the three prisons, further complemented by a series of special meetings in Magilligan during May.

Prisons

In the prisons we see an ever-increasing population. At the end of March 2005, the total population stood at 1,964, representing a 26% rise in the total prison population over the last three years. During the same period the female population has increased by over 65% (from 70 to 117), which means the population also requires careful management at Hydebank Wood.

Yet despite these increases, PF staff and volunteers continue to reach out to those in prisons. In the past year more than 8,490 visits were facilitated alongside a range of programmes. We are so grateful for the continued privilege we are afforded to work in each of the establishments.

During the year we conducted 10 Sycamore Tree courses, 102 Lifesplan groups (Bible studies), and held our regular fellowship meetings on Friday evenings in Magilligan. We were also able to host three nights of special meetings in May.

Many requests are made of our prison staff and volunteers: "Could you go and see a new reception who is distraught as they arrive onto the landing?" or "Could you chat with an individual who is not communicating with prison officers?" These may seem like interruptions to our plans or schedule, but they are central to our work.

PF staff also participate in the **PREPS Programme (Prisoner Regime and Enhanced Privileges)** by conducting regular sessions with prisoners who have been downgraded from an enhanced to a basic regime. As neutral facilitators, we mediate between inmates and prison staff, discussing the issues that led to their adverse reports and loss of privileges. These sessions encourage prisoners to reflect on their actions, explore the consequences, and commit to positive behavioural changes. By working collaboratively with prison staff, we help identify ways to support inmates in their rehabilitation. With an average of six participants per week, the programme has received highly positive feedback from both staff and prisoners. Additionally, we use these sessions to connect inmates with other support organisations when needed.

PRISON FELLOWSHIP NORTHERN IRELAND

DIRECTORS' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Sycamore Tree

During the year we delivered 10 Sycamore Tree programmes in the three prisons, as well as with the students in Hydebank Wood College. 119 participants commenced the course, with 111 obtaining qualifications: 17 received a Level 1, and 94 obtained a Level 2 Gateway qualification. We deliver this with a team of three trained facilitators plus a team of 17 volunteers.

Preventing re-offending by facilitating the PFNI Sycamore Tree restorative justice programme brings prisoners and victims of crime together within prisons. For many participants, this is the first time they truly reflect on the impact of their actions – not only on their victims but also on their own families. This realisation can be the first step toward rebuilding family connections.

As part of the programme, a victim shares their personal story, often creating a profound turning point for participants – what some describe as a “lightbulb moment.” This experience sparks a shift in thinking that can ultimately lead to a change in behaviour and a commitment to avoiding future offences.

Aftercare

Through our Aftercare work we support those who are prison leavers. In the past year we have been encouraged as 16–20 men regularly attended over 70 group events in the centre. Volunteers led worship and studied the Bible together. Conversations on the topic are a key part of these meetings, and often much wider discussion takes place.

During the year a local church delivered **CAP LifeSkills** for 8 weeks, which was a real blessing to all who took part. 14 other activities, including Café Hope (now known as The Crew), were also held.

In 2024/25 we were blessed to be supported as the **Home Mission Project** of Presbyterian Women (PW), allowing us to share at over 120 groups and participate in PW services. We give thanks for these new contacts and look forward to building relationships going forward. The project focused primarily on support for female prisoners, especially those leaving custody. The prayerful and practical support has enabled us to increase the hours of our Female Aftercare Worker and commence a second *Instilling Hope* programme in the centre.

Our Aftercare work is primarily carried out on an individual basis and through group activities and regular events at the PF Centre in Belfast with the help of supporters, volunteers, and staff.

We provided support to 88 individuals:

- 468 individuals visits were conducted.
- Prison leavers received practical support including assistance with securing accommodation, provision of transport to attend appointments, provision of furniture, and advice.
- *Voices of Hope* continued to meet, and choir practices were held on Fridays. There are 8 choir members, made up of men who are former prisoners and two staff.
- **CAP – Christians Against Poverty** delivered a LifeSkills course to a group of 8 men.
- 84 people attended two Christmas dinners for male and female aftercare, hosted by two local churches.

PRISON FELLOWSHIP NORTHERN IRELAND

DIRECTORS' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Family work

Our Family Work brings us into contact with many who are struggling to know how best to support a loved one. Like any family, they are balancing their own needs, but with the additional challenge of having a loved one in prison. The health of a child, their own personal health, and the struggle to provide finances for the person in prison while balancing the needs of those at home can be crushing.

Often, while a person is in prison, there is some safety in knowing where they are and that they are relatively secure. However, a Saturday release, lack of support or suitable accommodation, and the unavailability of a crash facility for the night brings immense pressure on the family. They may have to choose between allowing a loved one to stay in their home despite problems in the past or letting them stay on the streets for their first night out of prison.

Throughout the year, a range of services were offered to families:

- 248 family visits were conducted across Northern Ireland in person or virtually, offering ongoing support to 127 families. During 2024–2025 PFNI engaged 53 new families. Through these visits the charity offers befriending, a listening ear, and practical advice.
- 79 families received activity packs for children during both the summer and Easter holidays.
- **Christmas Hope:** our annual food hamper and toy appeal provided 502 hampers and 622 toys.

Volunteering

Volunteers remain at the core of everything we do – programme delivery, Letterlink, food ministry, one-to-one support, and many other tasks. A small team of volunteers packs the quarterly *NewsFocus* and prepares it for mailing. Practical support in the office with administration and finances. A team of faithful volunteers helps deliver our football activities over the summer. A willing band of helpers' packs hampers and toys and delivers them across the country. Others provide cooked meals for groups running in the centre. Our faithful Board members also meet regularly to oversee the governance and direction of PF.

During the year we had 61 regular volunteers who delivered support to those in custody, their families, and people leaving prison, as well as a further 60 volunteers helping with the Christmas Hope Project. Other opportunities for volunteering included aftercare support, Letterlink, and the Hands Up project.

PFNI seeks to encourage the public to be aware of the issues faced by those leaving prison, to prevent re-offending.

During 2024–2025, the charity:

- spoke at 117 deputations to groups throughout Northern Ireland,
- supported 10 prayer groups, which meet each month,
- distributed 4 editions of *News and Prayer Focus* mailed to 1,296 individuals, while 548 people received our quarterly electronic mail, as well as monthly prayer updates. We continue to encourage electronic mail to help reduce costs.

The work of PFNI during the year 1 April 2024 to 31 March 2025 could not have been achieved without the dedication of staff and volunteers, the financial support received from personal donors, churches, companies, NI Prison Service, and charitable trusts and foundations, and the strategic and operational partnerships with statutory colleagues: NI Prison Service Staff & Management, Probation Board NI, and voluntary agencies including Quakers, NIACRO, and Christians Against Poverty.

PRISON FELLOWSHIP NORTHERN IRELAND

DIRECTORS' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Financial review

The results are set out in detail on pages 9 to 22. The company returned net outgoing resources for the year of £65,147 (2024 - net incoming resources £15,946) leaving unrestricted funds of £105,340 (2024 - £167,901) and restricted funds of £427,512 (2024 - £430,098). The unrestricted funds are considered to be essential to provide sufficient funds to cover any unforeseen costs which may arise and fulfill legal obligations of the charity in the event that current levels of income are not maintained.

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The directors consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised.

The directors have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Structure, governance and management

The charitable company is governed by its Memorandum and Articles of Association. The company is not for profit and limited by guarantee, the liability of the members is limited to £1.

The organisation is governed by its Board of Directors who meet regularly.

The directors who served during the year and up to the date of signature of the financial statements were:

Mrs J Holley

Dr G McIlroy (Chairman)

Mrs C Stirling

Mr R Pedlow

Mrs H Dunn

Mr G Reynolds

Mr R Armour

(Appointed 10 September 2024)

Mr A Elder

(Appointed 12 November 2024)

The Board of Directors delegates the day-to-day work of the organisation to its Chief Executive Mr R Scott. There is a team of eleven employees and one hundred and four volunteers who ensure the successful delivery of high-quality services to help people who are, or who have been in lawful custody, and the families and victims of crime.

During 2024-2025 the Board of Directors:

- Reviewed and updated our policies in line with current legislation.
- Safeguarding policy was reviewed and updated; training provided for staff and volunteers.
- Two new board members were appointed during the year.
- Rebranding was carried out during the year, and printed materials were updated to reflect these changes.
- Completion certificates were received from Belfast City council for the renovation work carried out at the centre.

PRISON FELLOWSHIP NORTHERN IRELAND

DIRECTORS' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

During the year ended 31 March 2025 the total number of hours offered by volunteers to Prison Fellowship Northern Ireland (PFNI) was 4,713. This is equivalent to 2.5 full-time staff and using the National Living Wage would be a cost to the charity of over £56,556.

The directors are indebted to the staff and volunteer teams for their selfless dedication and commitment to further the work of the organisation.

This report has been prepared in accordance with the provision applicable to companies entitled to the small companies exemption.

The directors' report was approved by the Board of Directors.


.....
Dr G McIlroy (Chairman)

Director

Dated:14/10/2025

PRISON FELLOWSHIP NORTHERN IRELAND

INDEPENDENT EXAMINER'S REPORT

TO THE DIRECTORS OF PRISON FELLOWSHIP NORTHERN IRELAND

We report on the financial statements of the charity for the year ended 31 March 2025, which are set out on pages 9 to 22.

Responsibilities and basis of report

As the charity directors you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006. Having satisfied ourselves that the charity is not subject to audit under company law, and is eligible for independent examination, it is our responsibility to:

- examine the accounts under section 65 of the Charities Act (Northern Ireland) 2008;
- follow the procedures laid down in the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act; and
- state whether particular matters have come to our attention.

Basis of independent examiner's report

We have examined your charity accounts as required under section 65 of the Charities Act and our examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act. The examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as charity trustees concerning any such matters.

Our role is to state whether any material matters have come to our attention giving us cause to believe:

1. That accounting records were not kept in accordance with section 386 of the Companies Act 2006
2. That the accounts do not accord with those accounting records
3. That the accounts do not comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the 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
4. That there is further information needed for a proper understanding of the accounts to be reached.

PRISON FELLOWSHIP NORTHERN IRELAND

INDEPENDENT EXAMINER'S REPORT (CONTINUED)

TO THE DIRECTORS OF PRISON FELLOWSHIP NORTHERN IRELAND

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. We confirm that we are qualified to undertake the examination because we are a member of Chartered Accountants Ireland, which is one of the listed bodies.

We have completed our examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with following the Directions of the Charity Commission for Northern Ireland, we have found no matters that require drawing to your attention.

GMcG Lisburn
GMcG LISBURN
Century House
40 Crescent Business Park
Lisburn
BT28 2GN
Dated: 14/10/25

PRISON FELLOWSHIP NORTHERN IRELAND

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

	Notes	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Income from:							
Donations and legacies	2	145,662	-	145,662	107,004	-	107,004
Charitable activities	3	74,650	59,560	134,210	170,027	60,900	230,927
Investments	4	3,156	-	3,156	3,115	-	3,115
Total income		<u>223,468</u>	<u>59,560</u>	<u>283,028</u>	<u>280,146</u>	<u>60,900</u>	<u>341,046</u>
Expenditure on:							
Charitable activities	5	286,029	62,146	348,175	274,932	50,168	325,100
Total expenditure		<u>286,029</u>	<u>62,146</u>	<u>348,175</u>	<u>274,932</u>	<u>50,168</u>	<u>325,100</u>
Net income/(expenditure) and movement in funds		<u>(62,561)</u>	<u>(2,586)</u>	<u>(65,147)</u>	<u>5,214</u>	<u>10,732</u>	<u>15,946</u>
Reconciliation of funds:							
Fund balances at 1 April 2024		<u>167,901</u>	<u>430,098</u>	<u>597,999</u>	<u>162,687</u>	<u>419,366</u>	<u>582,053</u>
Fund balances at 31 March 2025		<u><u>105,340</u></u>	<u><u>427,512</u></u>	<u><u>532,852</u></u>	<u><u>167,901</u></u>	<u><u>430,098</u></u>	<u><u>597,999</u></u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

PRISON FELLOWSHIP NORTHERN IRELAND

STATEMENT OF FINANCIAL POSITION

AS AT 31 MARCH 2025

	Notes	2025		2024	
		£	£	£	£
Fixed assets					
Tangible assets	12		393,160		392,293
Current assets					
Debtors	13	30,225		15,347	
Cash at bank and in hand		183,465		292,690	
		<u>213,690</u>		<u>308,037</u>	
Creditors: amounts falling due within one year	15	<u>(69,879)</u>		<u>(88,102)</u>	
Net current assets			143,811		219,935
Total assets less current liabilities			536,971		612,228
Creditors: amounts falling due after more than one year	16		<u>(4,119)</u>		<u>(14,229)</u>
Net assets			<u>532,852</u>		<u>597,999</u>
The funds of the charity					
Restricted income funds	18	427,512		430,098	
Unrestricted funds	19	105,340		167,901	
		<u>532,852</u>		<u>597,999</u>	

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2025.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the directors on 14/10/2025 and signed on their behalf by;


.....
Dr G Mollroy (Chairman)
Director


.....
Mr R Pedlow
Director

Company registration number NI055239 (Northern Ireland)

PRISON FELLOWSHIP NORTHERN IRELAND

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

Charity information

Prison Fellowship Northern Ireland is a private company limited by guarantee incorporated in Northern Ireland. The registered office and place of business is Prison Fellowship Northern Ireland, 39 University Street, Belfast, BT7 1FY.

1.1 Basis of preparation

The financial statements have been prepared in accordance with the charity's Memorandum and Articles of Association, the Companies Act 2006 and "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)" (as amended for accounting periods commencing from 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the directors have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the directors continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the directors in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised in full in the Statement of Financial Activities in the year in which they are receivable.

PRISON FELLOWSHIP NORTHERN IRELAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies (Continued)

1.5 Expenditure

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably. It is categorised under one of the following headings: Costs of raising funds, Expenditure on charitable activities and Other expenditure.

Irrecoverable VAT is charged as an expense against the activity for which expenditure arose.

Support costs are those that assist the work of the charity but do not directly represent charitable activities and include office costs and governance costs. They are incurred directly in support of expenditure on the objects of the charity and include project management carried out at the office. Office costs and governance costs are allocated to charitable activities based on useage.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	2% straight line
Fixtures and fittings	25% reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.8 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

PRISON FELLOWSHIP NORTHERN IRELAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies (Continued)

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

1.9 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.10 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Income from donations and legacies

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Donations and gifts	145,662	106,444
Legacies	-	560
	<u>145,662</u>	<u>107,004</u>

PRISON FELLOWSHIP NORTHERN IRELAND

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

3 Income from charitable activities

	Sycamore Tree 2025 £	Charitable activities 2025 £	Prison Programme 2025 £	Total 2025 £	Charitable activities 2024 £	Prison Programme 2024 £	Benefactor Trust 2024 £	Total 2024 £
Other income	6,560	74,650	53,000	134,210	170,027	50,000	10,900	230,927
Analysis by fund								
Unrestricted funds	-	74,650	-	74,650	170,027	-	-	170,027
Restricted funds	6,560	-	53,000	59,560	-	50,000	10,900	60,900
	6,560	74,650	53,000	134,210	170,027	50,000	10,900	230,927

PRISON FELLOWSHIP NORTHERN IRELAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

4 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Interest receivable	3,156	3,115

PRISON FELLOWSHIP NORTHERN IRELAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

5 Expenditure on charitable activities

	Sycamore Tree		Charitable activities		Prison Programme		Developm't		Charitable activities		Prison Programme		Developm't		Total		
	2025	£	2025	£	2025	£	2025	£	2025	£	2024	£	2024	£	2024	£	
Direct costs																	
Staff costs	2,361		196,325		39,200		-		237,886		186,962		39,643		-		226,605
Depreciation and impairment	-		3,857		-		2,058		5,915		4,402		-		-		4,402
Direct costs	2,000		32,160		9,000		-		43,160		30,400		9,000		-		39,400
	4,361		232,342		48,200		2,058		286,961		221,764		48,643		-		270,407
Share of support and governance costs (see note 7)																	
Support	2,199		38,368		4,800		-		45,367		40,020		1,357		-		41,377
Governance	-		15,319		-		528		15,847		13,148		-		168		13,316
	6,560		286,029		53,000		2,586		348,175		274,932		50,000		168		325,100
Analysis by fund																	
Unrestricted funds	-		286,029		-		-		286,029		274,932		-		-		274,932
Restricted funds	6,560		-		53,000		2,586		62,146		-		50,000		168		50,168
	6,560		286,029		53,000		2,586		348,175		274,932		50,000		168		325,100

PRISON FELLOWSHIP NORTHERN IRELAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

6 Description of charitable activities

Christmas

Our annual project offering practical support to families of those in lawful custody and/or those recently released, through the provision of a hamper of basic groceries and gifts of toys for each child in the family.

Family Work

Help to maintain and strengthen links between those who are, or have been, in lawful custody with their spouses, partners, parents, children, siblings and other family members and to help and support those family members where desirable and possible, through practical help, advice and other measures.

Sycamore Tree

Delivering a restorative justice programme to challenge the offender of the effects of crime both on the victim and the wider community.

Aftercare

Providing visiting, befriending and support opportunities for practical, emotional and spiritual support to adults and young people when they are released from custody and assisting them to reintegrate into the community.

Prison Programme

Providing visiting, befriending and support opportunities for practical, emotional and spiritual support to adults and young people while they are in lawful custody. Working in close partnership with agencies working within the Criminal Justice system.

Development

Money set aside for the review and development of the premises to ensure that the facilities are fit for purpose and to enable the work of the organisation to meet the needs of those they work with and support.

PRISON FELLOWSHIP NORTHERN IRELAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

7 Support costs allocated to activities

		2025	2024
		£	£
	<i>Basis of allocation</i>		
Postage and telephone	<i>Useage</i>	8,899	8,236
Printing and stationery	<i>Useage</i>	4,717	4,874
Light and heat	<i>Useage</i>	2,129	1,743
International Levy	<i>Useage</i>	163	79
Repairs and servicing	<i>Useage</i>	1,303	670
Rent and rates	<i>Useage</i>	188	(168)
Bank charges	<i>Useage</i>	784	1,293
Advertising and promotion	<i>Useage</i>	1,820	-
Sundry expenses	<i>Useage</i>	6,002	5,679
Insurance	<i>Useage</i>	2,332	2,234
Subscriptions	<i>Useage</i>	355	190
Travelling	<i>Useage</i>	16,675	16,547
Governance costs		15,847	13,316
		<u>61,214</u>	<u>54,693</u>

Analysed between:

Sycamore Tree		2,199	-
Charitable activities		53,687	53,168
Prison Programme		4,800	1,357
Development		528	168
		<u>61,214</u>	<u>54,693</u>

Governance costs comprise:

	2025	2024
	£	£
Accountancy	1,650	1,680
Legal and professional	14,197	11,636
	<u>15,847</u>	<u>13,316</u>

8 Net movement in funds

	2025	2024
	£	£
The net movement in funds is stated after charging/(crediting):		
Fees payable for the independent examination of the charity's financial statements	1,650	1,680
Depreciation of owned tangible fixed assets	5,915	4,402
	<u>7,565</u>	<u>6,082</u>

9 Directors

None of the directors (or any persons connected with them) received any remuneration or benefits from the charity during the year.

PRISON FELLOWSHIP NORTHERN IRELAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

10 Employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
	11	11
	<u>11</u>	<u>11</u>
Employment costs	2025	2024
	£	£
Wages and salaries	211,746	200,534
Social security costs	10,708	9,883
Other pension costs	15,432	16,188
	<u>237,886</u>	<u>226,605</u>
	<u>237,886</u>	<u>226,605</u>

The charity considers its key management personnel to comprise of the heads of departments. The total employment benefits including employers pension contributions of the key management personnel were £118,574 (2024: £107,903).

There were no employees whose annual remuneration was more than £60,000.

11 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

12 Tangible fixed assets

	Freehold land and buildings £	Fixtures and fittings £	Total £
Cost			
At 1 April 2024	401,420	23,563	424,983
Additions	1,483	5,299	6,782
	<u>402,903</u>	<u>28,862</u>	<u>431,765</u>
At 31 March 2025	402,903	28,862	431,765
	<u>402,903</u>	<u>28,862</u>	<u>431,765</u>
Depreciation and impairment			
At 1 April 2024	19,281	13,409	32,690
Depreciation charged in the year	2,058	3,857	5,915
	<u>21,339</u>	<u>17,266</u>	<u>38,605</u>
At 31 March 2025	21,339	17,266	38,605
	<u>21,339</u>	<u>17,266</u>	<u>38,605</u>
Carrying amount			
At 31 March 2025	381,564	11,596	393,160
	<u>381,564</u>	<u>11,596</u>	<u>393,160</u>
At 31 March 2024	382,139	10,154	392,293
	<u>382,139</u>	<u>10,154</u>	<u>392,293</u>

PRISON FELLOWSHIP NORTHERN IRELAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

13 Debtors		2025	2024
		£	£
Amounts falling due within one year:			
Other debtors		30,225	15,347
		<u> </u>	<u> </u>
14 Loans and overdrafts		2025	2024
		£	£
Bank loans		14,767	24,877
		<u> </u>	<u> </u>
Payable within one year		10,648	10,648
Payable after one year		4,119	14,229
		<u> </u>	<u> </u>
15 Creditors: amounts falling due within one year		2025	2024
	Notes	£	£
Bank loans	14	10,648	10,648
Other taxation and social security		3,577	3,711
Trade creditors		4,077	20,597
Other creditors		50,000	50,067
Accruals and deferred income		1,577	3,079
		<u> </u>	<u> </u>
		69,879	88,102
		<u> </u>	<u> </u>
16 Creditors: amounts falling due after more than one year		2025	2024
	Notes	£	£
Bank loans	14	4,119	14,229
		<u> </u>	<u> </u>
17 Retirement benefit schemes		2025	2024
Defined contribution schemes		£	£
Charge to profit or loss in respect of defined contribution schemes		30,863	18,967
		<u> </u>	<u> </u>

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

PRISON FELLOWSHIP NORTHERN IRELAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

18 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 April 2024 £	Incoming resources £	Resources expended £	At 31 March 2025 £
Sycamore Tree	-	6,560	(6,560)	-
Prison Programme	-	53,000	(53,000)	-
Development	419,198	-	(2,586)	416,612
Benefactor Trust	10,900	-	-	10,900
	<u>430,098</u>	<u>59,560</u>	<u>(62,146)</u>	<u>427,512</u>
Previous year:	At 1 April 2023 £	Incoming resources £	Resources expended £	At 31 March 2024 £
Prison Programme	-	50,000	(50,000)	-
Development	419,366	-	(168)	419,198
Benefactor Trust	-	10,900	-	10,900
	<u>419,366</u>	<u>60,900</u>	<u>(50,168)</u>	<u>430,098</u>

All restricted activities are in line with the objectives of the charity as outlined on page 1 and note 6 of the financial statements.

19 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2024 £	Incoming resources £	Resources expended £	At 31 March 2025 £
General funds	167,901	223,468	(286,029)	105,340
	<u>167,901</u>	<u>223,468</u>	<u>(286,029)</u>	<u>105,340</u>
Previous year:	At 1 April 2023 £	Incoming resources £	Resources expended £	At 31 March 2024 £
General funds	162,687	280,146	(274,932)	167,901
	<u>162,687</u>	<u>280,146</u>	<u>(274,932)</u>	<u>167,901</u>

PRISON FELLOWSHIP NORTHERN IRELAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

20 Analysis of net assets between funds

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
At 31 March 2025:			
Tangible assets	38,405	354,755	393,160
Current assets/(liabilities)	66,935	76,876	143,811
Long term liabilities	-	(4,119)	(4,119)
	<u>105,340</u>	<u>427,512</u>	<u>532,852</u>
	<u><u>105,340</u></u>	<u><u>427,512</u></u>	<u><u>532,852</u></u>
	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
At 31 March 2024:			
Tangible assets	35,260	357,033	392,293
Current assets/(liabilities)	132,641	87,294	219,935
Long term liabilities	-	(14,229)	(14,229)
	<u>167,901</u>	<u>430,098</u>	<u>597,999</u>
	<u><u>167,901</u></u>	<u><u>430,098</u></u>	<u><u>597,999</u></u>

21 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).

Prison Fellowship Northern Ireland

Northern Ireland - Charity number 103772

Accounts

Charity registration number NIC 103772

Company registration number NI055239 (Northern Ireland)

PRISON FELLOWSHIP NORTHERN IRELAND
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

PRISON FELLOWSHIP NORTHERN IRELAND

LEGAL AND ADMINISTRATIVE INFORMATION

Directors	Mrs J Holley Dr G McLroy (Chairman) Mrs C Stirling Mr R Pedlow Mrs H Dunn Mr G Reynolds
Secretary	Mr R Scott
Charity number	NIC 103772
Company number	NI055239
Principal address	Prison Fellowship Northern Ireland 39 University Street Belfast BT7 1FY
Registered office	Prison Fellowship Northern Ireland 39 University Street Belfast BT7 1FY
Independent examiner	GMcG LISBURN Century House 40 Crescent Business Park Lisburn BT28 2GN
Bankers	Ulster Bank Limited Connswater Arches Retail Park Belfast BT5 4AF
Solicitors	Carson McDowell LLP Murray House 4 Murray Street Belfast BT1 6DN

PRISON FELLOWSHIP NORTHERN IRELAND

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PRISON FELLOWSHIP NORTHERN IRELAND

DIRECTORS' REPORT

FOR THE YEAR ENDED 31 MARCH 2024

The directors present their annual report and financial statements for the year ended 31 March 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's Memorandum and Articles of Association, the Companies Act 2006 and "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)".

Objectives and activities

The work of PFNI is governed by six charitable objectives:

1. Inform, support, challenge and encourage adults and young people who are, or have been, in lawful custody, by means of educational and other programmes, individual support, group activities, practical help and other measures.
2. Challenge and encourage those who are, or have been, in lawful custody to reflect on their past attitudes and actions and on the individuals and groups who may have been victims of their crimes, the aim being to help bring about a change in thinking and lifestyle.
3. Help to maintain and strengthen the links between those who are, or have been, in lawful custody and their spouses, partners, parents, children, siblings and other family members and to help and support those family members where desirable and possible, through practical help, advice and other measures.
4. Support and encourage Prison Governors, Chaplains and Officers, and other staff, in their efforts to maintain and develop regimes which will assist towards the rehabilitation of offenders and the protection of society.
5. Assist the process of assimilating back into society those who are or have been in lawful custody.
6. Promote greater recognition of the effects of crime on those who have been its victims, whether directly or indirectly, and on society.

In pursuing these objectives, the charity seeks to reflect and encourage Christian beliefs, principles and values.

The directors have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

During the year ended 31 March 2024, PFNI's principal activities were:

- Providing visitation, befriending, and opportunities for practical, emotional and spiritual support to adults and young people while in lawful custody and after release.
- Offering care, support and hope to families of those who are in lawful custody and/or after their release from prison.
- Delivering our restorative justice programme (Sycamore Tree) to challenge the offender of the effects of crime both on the victim and the wider community.
- Working in partnership with agencies who work within the Criminal Justice system.
- Encouraging the public to be aware of the issues faced by released prisoners to prevent re-offending.

PRISON FELLOWSHIP NORTHERN IRELAND

DIRECTORS' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

Achievements and performance

Services to people in lawful custody and after release

Through regular visits to:

Maghaberry - the high-security prison housing adult men;

Magilligan - the medium-security facility housing adult men and offering low-security accommodation for selected prisoners nearing the end of their sentence;

Hydebank Wood College - houses (a) young people between the ages 18 – 21 and (b) Ash House for female remand and sentenced prisoners.

6,951 visits were conducted to 2,414 individuals with:

- 1,992 visits to 689 men in Maghaberry,
- 3,965 visits to 1,043 men in Magilligan,
- 121 visits to 95 young people in Hydebank Wood College, and
- 673 visits to 168 women in Ash House

6 Lifesplan meetings are held each week in the three prisons, and these are further complemented by a week of special meetings held in Magilligan during the month of May.

Prisons

We have been supporting a woman who has been in custody for a significant period of time and whose journey very clearly demonstrates how PFNI is making a difference in individuals' lives.

We were able to walk alongside her from committal until release. This was challenging at the beginning as she struggled to trust anyone and took a long time to engage with us, but once she did, she began to share and open up and by the time of release she had seen our member of staff on a regular basis during her time in custody.

Not only had she had one to one visits, she also was able to complete Sycamore Tree course and engaged in "Yarn", our knitting group, when it was running.

Alongside the support she received, she has a close family member in custody and he has also completed Sycamore Tree, he also receives regular support from our prison staff and volunteers in prison.

Our Family Worker regularly visits with a member of her family on the outside and has been a great support to them, this person attends support groups and was present at the Christmas dinner.

Following release, we were able to put Aftercare support in place for this lady, with yet another member of PFNI staff, who met her and began that support the day after she was released from custody.

This family has benefitted from our Christmas Hope project over the years, and I believe are a clear example of the wrap-around care that is available from PFNI and the difference such care makes.

Sycamore Tree

During the year we delivered 9 Sycamore Tree programmes in the three prisons, as well as with the students in Hydebank Wood College and a group of men in Burren House. 110 Participants commenced the course with 102 obtaining qualification. We deliver this with a team of three trained facilitators plus a team of 17 volunteers.

The course with the women in Hydebank was the first female course that had run in several years. It was a particularly challenging course due to the range of offences committed by the women in attendance. Alongside several life sentence prisoners and those serving a significant amount of time in custody, we also had women who were deemed "vulnerable" by the prison staff due to the offences they had committed. These women at that stage did not mix with the rest of the prison population, so putting them into a classroom was a bit of a risk. However, they managed to be part of the group for the six weeks, and even integrated with the other women to some extent.

PRISON FELLOWSHIP NORTHERN IRELAND

DIRECTORS' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

The highlight of that course for the facilitator was during the final session on week six, the ladies received their certificates along with the other women in the class and when their names were called out, the other ladies clapped for them. This may sound like a small thing, but it was truly massive, mostly for the three women who had been so nervous to attend the course to begin with. "I was truly humbled" when a Senior Officer commented, that "Nobody but Joanne could have done that." Kind words, but truthfully it was God alone who brought unity in that room.

Aftercare

Our Aftercare work is primarily carried out on an individual basis and through group activities and regular activities at the PF Centre in Belfast with the help of supporters, volunteers and staff. During the year under review the Centre was closed for refurbishment. We offer help and support with homelessness, suicide and self-harm, poverty, addiction, unemployment, benefits, education, social exclusion, loneliness, transport, medical services and resettlement into the community.

We provided support to 38 individuals. That included:

- 553 individuals were visited.
- Former prisoners received practical support including assistance with securing accommodation, provision of transport to attend appointments, provision of furniture and advice.
- 'Voices of Hope' continued to meet and choir practices were held on Friday. There are 8 choir members made up of men who are former prisoners and two staff. During the year, they attended 8 events around the country.

Just before Christmas the office received a call out of hours. A message was left on the answering machine. There was no name or contact details left. Just a message – Is there anyone there? Our Administrator thought she recognised the man's voice, a younger man from a few years ago. She remembered that he had known the Aftercare worker and immediately got in touch the staff member. The aftercare worker was very unsure, no way it could be him.

We had not heard from him for several years, in fact the last time he saw him mentioned was an appeal from the PSNI for a missing man – several months before. That evening, sitting on his bed, our Aftercare worker prayed and phoned an old number he had. A man answered the phone, a whisper, but the worker knew immediately it was him. Quickly, in case the call would end, the aftercare worker got the contact details. By the end of the week, we had visited him in his home. Provided food and repairs to the man's flat.

The man had been released from prison several months earlier, been assaulted and in hiding – hence the PSNI alert. The man said he had nobody – even his own family had turned on him – so he remembered Prison Fellowship – he phoned the office and left a message – but didn't think there was anyone there and didn't expect a call back. He was facing many difficulties, and the aftercare worker has been able to help him prioritise and offer practical help along the way. There are several supportive churches in the area and he began to go to church every Sunday – he has even joined a gym – a local Christian man is a Physical Training Instructor.

Our worker helped him reengage with PBNI and attend several court hearings. He is now off tag and finished his house arrest. He has recommenced community service, which is of course at a nearby church! It is still a long road for him, but we are very glad he called that day, and we are very glad that Christine in the office never forgets a face or a voice.

PRISON FELLOWSHIP NORTHERN IRELAND

DIRECTORS' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

Female Aftercare

Our Female aftercare worker first met a Suzzie* in Hydebank many years ago when she regularly attended 'Lifesplan', the weekly Bible study. She was a repeat offender who was frequently in and out of prison struggling with addictions - alcohol, drugs and theft.

Suzzie is an enthusiastic young woman, who always took part in everything with great enthusiasm. She appeared to have a faith, although didn't profess to being a Christian. She prayed, and as she read her bible, we have no doubt she came to faith. She has been released from Hydebank, some eighteen months, had stayed clean from drugs and alcohol and had not reoffended. Her determination has been amazing and inspiring! She now has managed to get her own flat, and we have had the privilege of helping her move in. A volunteer obtained a van which came in very useful! Imagine three of us trying to get a washing machine up three flights of stairs which was fun on another level!

Suzzie has spent many hours volunteering with local young people in youth clubs and has realised this is in her heart and what she wants to do. She has successfully applied and been accepted onto a youth work course in a university, after completing an intensive English GCSE course which she passed.

Recently she has also found open water swimming has really helped her mental health. It has been a privilege, and fun too, go swimming with her. We always pray after any of our visits and Suzzie says she loves prayer as it brings her incredible peace.

* Name has been changed to protect identity

Family Work

We have been able to support an elderly couple whose daughter had been in and out of Hydebank frequently due to her alcohol addiction, but sadly she passed away earlier in the year. This mum felt quite isolated and had a very limited group of friends and mixed only with her family. The couple always loved to receive a family visit. We were able to support them especially through this difficult time and listened to them as they grieved for their daughter and tried to encourage the mum especially to get out more with her husband. Sadly, the mum passed away suddenly at the end of 2023.

PFNI aims to reach out to those living in the community. Through this work, we support parents, partners and children of prisoners who often struggle with significant issues apart from imprisonment including financial hardship, suicide, self-harm and a variety of other physical, social, psychiatric and psychosocial conditions. Staff and volunteers are often confronted with many challenging issues and needs.

Throughout the year, a range of services were offered to families:

- 321 family visits were conducted across Northern Ireland offering ongoing support to 127 families. During 2023-2024 PFNI engaged 53 new families. Through these visits the charity offers befriending, a listening ear, and practical advice.
- 'Hands Up' Food Ministry: through this project, volunteers prepared 56 meals for 21 families.
- Christmas Hope: the annual food hamper and toy appeal provided 526 hampers and 624 toys.
- Christmas Dinners: hosted by two local churches and attended by 15 women and 42 men.

PRISON FELLOWSHIP NORTHERN IRELAND

DIRECTORS' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

Volunteering

During the year we had 55 regular volunteers who delivered support to those in custody their families and people released from prison as well as a further 60 volunteers helping with the Christmas Hope Project. Other opportunities for volunteering included aftercare support, Letterlink and the hands up project.

The impact of volunteering: -

In our Aftercare work volunteers work directly with men in the community, they are required to have their own transport and be flexible to meet the needs of ex-offenders in the community. Experience of working with men with mental health issues, addiction, loneliness, poverty, homelessness, offending behaviour – including sexual offending, suicide and self-harm, are all key areas for the volunteers. Helping men with advice, guidance and providing a listening ear, from time to time even assisting with transport to appointments are just a few of the ways the volunteers begin to build trust with the ex-offender.

The volunteer role is a befriending role and setting boundaries with men in the community is important – we do not provide legal, medical, financial or housing advice although signposting and helping men engage with these services can be a great benefit to a person released from prison. The volunteers have been invaluable helping men attend medical and probation appointments and many services now require smart phone technology and familiarity with the internet which the volunteers are able to help with.

PFNI is committed to working in close partnership with Criminal Justice agencies.

There are many examples of interagency working at an operational level where staff engage in multi-disciplinary meetings and support prisoners who are vulnerable or are struggling to adapt within the prison setting.

In addition to the operational relationships with statutory and voluntary organisations working within the Criminal Justice sector during 2023-2024, the charity was:

- represented on the 'Public Protection Agency Northern Ireland' (PPANI) a multi-agency forum made up of a range of statutory and voluntary organisations. PPANI aims to provide a multi-agency, coordinated system of risk assessment and risk management, that will be effective in reducing the immediate and long-term risk of sexual or violent re-offending,
- a member of the 'Restorative Justice Practices Forum'. The aim is to promote restorative justice philosophy and practice across all aspects of life and society,
- part of 'Accessing Services for Offenders' - an umbrella group of voluntary organisations working with people who are or have been in custody.

PFNI seeks to encourage the public to be aware of the issues faced by released prisoners to prevent re-offending.

During 2023-2024, the charity:

- spoke at 77 deputations to groups throughout Northern Ireland.
- supported 10 prayer groups, which meet each month.
- distributed 4 editions of 'News and Prayer Focus' mailed to 1,304 individuals, and 535 people received our quarterly electronic mail, as well as the monthly prayer updates. We continue to encourage electronic mail to help with reducing costs.

The work of PFNI during the year 1 April 2023 to 31 March 2024 could not have been achieved without the dedication of staff and volunteers, the financial support received from personal donors, churches, companies, NI Prison Service, and charitable trusts and foundations, and the strategic and operational partnerships with statutory colleagues: N I Prison Service Staff & Management, Probation Board, PSNI and voluntary agencies, Quakers, NIACRO and Christians Against Poverty.

PRISON FELLOWSHIP NORTHERN IRELAND

DIRECTORS' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

Financial review

The results are set out in detail on pages 10 to 22. The company returned net incoming resources for the year of £15,946 (2023 - £83,615) leaving unrestricted funds of £167,901 (2023 - £162,687) and restricted funds of £430,098 (2023 - £419,366). The unrestricted funds are considered to be essential to provide sufficient funds to cover any unforeseen costs which may arise and fulfill legal obligations of the charity in the event that current levels of income are not maintained.

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The directors consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised.

The directors have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Structure, governance and management

The charitable company is governed by its Memorandum and Articles of Association. The company is not for profit and limited by guarantee, the liability of the members is limited to £1.

The organisation is governed by its Board of Directors who meet regularly.

The directors who served during the year and up to the date of signature of the financial statements were:

Mrs J Holley

Mr S Cairns

(Resigned 12 September 2023)

Dr G McIlroy (Chairman)

Mrs C Stirling

Mr R Pedlow

Mrs H Dunn

Mr G Reynolds

The Board of Directors delegates the day-to-day work of the organisation to its Chief Executive Mr R Scott. There is a team of eleven employees and one hundred and four volunteers who ensure the successful delivery of high-quality services to help people who are, or who have been in lawful custody, and the families and victims of crime.

During 2023-2024 the Board of Directors:

- Reviewed and updated our policies in line with current legislation.
- Undertook a review of Family Work and made recommendations for the development of the work among families.
- Agreed to increase the staffing level at Maghaberry due to the increasing prison population by adding an additional part-time staff member.
- Developed a program work with the PDU at Maghaberry - Prisoner Regime and Enhanced Privileges (PREPS) program to address issues where an inmate who has lost privileges can review and seek to address the matter and what needs to be done to remedy the problems.

PRISON FELLOWSHIP NORTHERN IRELAND

DIRECTORS' REPORT (CONTINUED)

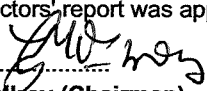
FOR THE YEAR ENDED 31 MARCH 2024

During the year ended 31 March 2024 the total number of hours offered by volunteers to Prison Fellowship Northern Ireland (PFNI) was 4,571. This is equivalent to 2.4 full-time staff and using the National Living Wage would be a cost to the charity of over £54,852.

The directors are indebted to the staff and volunteer teams for their selfless dedication and commitment to further the work of the organisation.

This report has been prepared in accordance with the provision applicable to companies entitled to the small companies exemption.

The directors' report was approved by the Board of Directors.


.....
Dr G McIlroy (Chairman)

Director

Dated: 4/19/24

PRISON FELLOWSHIP NORTHERN IRELAND

INDEPENDENT EXAMINER'S REPORT

TO THE DIRECTORS OF PRISON FELLOWSHIP NORTHERN IRELAND

We report on the financial statements of the charity for the year ended 31 March 2024, which are set out on pages 10 to 22.

Responsibilities and basis of report

As the charity directors you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006. Having satisfied ourselves that the charity is not subject to audit under company law, and is eligible for independent examination, it is our responsibility to:

- examine the accounts under section 65 of the Charities Act (Northern Ireland) 2008;
- follow the procedures laid down in the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act; and
- state whether particular matters have come to our attention.

Basis of independent examiner's report

We have examined your charity accounts as required under section 65 of the Charities Act and our examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act. The examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as charity trustees concerning any such matters.

Our role is to state whether any material matters have come to our attention giving us cause to believe:

1. That accounting records were not kept in accordance with section 386 of the Companies Act 2006
2. That the accounts do not accord with those accounting records
3. That the accounts do not comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the 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
4. That there is further information needed for a proper understanding of the accounts to be reached.

PRISON FELLOWSHIP NORTHERN IRELAND


INDEPENDENT EXAMINER'S REPORT (CONTINUED)

TO THE DIRECTORS OF PRISON FELLOWSHIP NORTHERN IRELAND

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. We confirm that we are qualified to undertake the examination because we are a member of Chartered Accountants Ireland, which is one of the listed bodies.

We have completed our examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with following the Directions of the Charity Commission for Northern Ireland, we have found no matters that require drawing to your attention.



GMcG LISBURN

Century House

40 Crescent Business Park

Lisburn

BT28 2GN

Dated:4/9/24.....

PRISON FELLOWSHIP NORTHERN IRELAND

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2024

	Notes	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Income from:							
Donations and legacies	2	107,004	-	107,004	58,928	-	58,928
Charitable activities	3	170,027	60,900	230,927	-	349,742	349,742
Investments	4	3,115	-	3,115	1,609	-	1,609
Total income		<u>280,146</u>	<u>60,900</u>	<u>341,046</u>	<u>60,537</u>	<u>349,742</u>	<u>410,279</u>
Expenditure on:							
Charitable activities	5	274,932	50,168	325,100	43,389	283,275	326,664
Net incoming resources before transfers		5,214	10,732	15,946	17,148	66,467	83,615
Gross transfers between funds	12	-	-	-	(30,874)	30,874	-
Net income for the year/ Net movement in funds		5,214	10,732	15,946	(13,726)	97,341	83,615
Fund balances at 1 April 2023		162,687	419,366	582,053	176,413	322,025	498,438
Fund balances at 31 March 2024		<u><u>167,901</u></u>	<u><u>430,098</u></u>	<u><u>597,999</u></u>	<u><u>162,687</u></u>	<u><u>419,366</u></u>	<u><u>582,053</u></u>

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

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

PRISON FELLOWSHIP NORTHERN IRELAND

STATEMENT OF FINANCIAL POSITION

AS AT 31 MARCH 2024

	Notes	2024		2023	
		£	£	£	£
Fixed assets					
Tangible assets	13		392,293		395,336
Current assets					
Debtors	14	15,347		64,664	
Cash at bank and in hand		292,690		177,269	
		<u>308,037</u>		<u>241,933</u>	
Creditors: amounts falling due within one year	15	<u>(88,102)</u>		<u>(31,117)</u>	
Net current assets			219,935		210,816
Total assets less current liabilities			612,228		606,152
Creditors: amounts falling due after more than one year	16		<u>(14,229)</u>		<u>(24,099)</u>
Net assets			<u>597,999</u>		<u>582,053</u>
The funds of the charity					
Restricted income funds	20		430,098		419,366
Unrestricted funds			167,901		162,687
			<u>597,999</u>		<u>582,053</u>

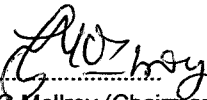
The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2024.


The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the directors on 4/9/24 and signed on their behalf by;


.....
Dr G-McIlroy (Chairman)
Director


.....
Mr R Pedlow
Director

Company registration number NI055239 (Northern Ireland)

PRISON FELLOWSHIP NORTHERN IRELAND

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

Charity information

Prison Fellowship Northern Ireland is a private company limited by guarantee incorporated in Northern Ireland. The registered office and place of business is Prison Fellowship Northern Ireland, 39 University Street, Belfast, BT7 1FY.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's Memorandum and Articles of Association, the Companies Act 2006 and "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)" (as amended for accounting periods commencing from 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the directors have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the directors continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the directors in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised in full in the Statement of Financial Activities in the year in which they are receivable.

PRISON FELLOWSHIP NORTHERN IRELAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies (Continued)

1.5 Expenditure

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably. It is categorised under one of the following headings: Costs of raising funds, Expenditure on charitable activities and Other expenditure.

Irrecoverable VAT is charged as an expense against the activity for which expenditure arose.

Support costs are those that assist the work of the charity but do not directly represent charitable activities and include office costs and governance costs. They are incurred directly in support of expenditure on the objects of the charity and include project management carried out at the office. Office costs and governance costs are allocated to charitable activities based on useage.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	2% straight line
Fixtures and fittings	25% reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.8 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

PRISON FELLOWSHIP NORTHERN IRELAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies (Continued)

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

1.9 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.10 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Donations and legacies

	Unrestricted funds	Unrestricted funds
	2024	2023
	£	£
Donations and gifts	106,444	58,250
Legacies receivable	560	678
	<u>107,004</u>	<u>58,928</u>

PRISON FELLOWSHIP NORTHERN IRELAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

3 Income from charitable activities

	Charitable activities 2024 £	Prison Programme 2024 £	Benefact Trust 2024 £	Total 2024 £	Total 2023 £
Donations	170,027	50,000	10,900	230,927	349,742
Analysis by fund					
Unrestricted funds	170,027	-	-	170,027	-
Restricted funds	-	50,000	10,900	60,900	349,742
	170,027	50,000	10,900	230,927	349,742

4 Income from investments

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Interest receivable	3,115	1,609

5 Expenditure on charitable activities

	Charitable activities 2024 £	Prison Programme 2024 £	Developm't 2024 £	Total 2024 £
Direct costs				
Staff costs	191,388	35,217	-	226,605
Depreciation and impairment	4,402	-	-	4,402
Direct costs	30,400	9,000	-	39,400
	226,190	44,217	-	270,407
Share of support and governance costs (see note 7)				
Support	35,594	5,783	-	41,377
Governance	13,148	-	168	13,316
	274,932	50,000	168	325,100
Analysis by fund				
Unrestricted funds	274,932	-	-	274,932
Restricted funds	-	50,000	168	50,168
	274,932	50,000	168	325,100

PRISON FELLOWSHIP NORTHERN IRELAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

5 Expenditure on charitable activities (Continued)

Previous year:	Charitable activities 2023 £	Prison Programme 2023 £	Developm't 2023 £	Total 2023 £
Direct costs				
Staff costs	134,886	72,954	-	207,840
Depreciation and impairment	1,649	412	3,029	5,090
Direct costs	37,486	1,235	-	38,721
	<u>174,021</u>	<u>74,601</u>	<u>3,029</u>	<u>251,651</u>
Share of support and governance costs (see note 7)				
Support	39,149	8,469	3,536	51,154
Governance	9,958	2,493	11,408	23,859
	<u>223,128</u>	<u>85,563</u>	<u>17,973</u>	<u>326,664</u>
Analysis by fund				
Unrestricted funds	33,432	9,957	-	43,389
Restricted funds	189,696	75,606	17,973	283,275
	<u>223,128</u>	<u>85,563</u>	<u>17,973</u>	<u>326,664</u>

PRISON FELLOWSHIP NORTHERN IRELAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

6 Description of charitable activities

Christmas

Our annual project offering practical support to families of those in lawful custody and/or those recently released, through the provision of a hamper of basic groceries and gifts of toys for each child in the family.

Family Work

Help to maintain and strengthen links between those who are, or have been, in lawful custody with their spouses, partners, parents, children, siblings and other family members and to help and support those family members where desirable and possible, through practical help, advice and other measures.

Sycamore Tree

Delivering a restorative justice programme to challenge the offender of the effects of crime both on the victim and the wider community.

Aftercare

Providing visiting, befriending and support opportunities for practical, emotional and spiritual support to adults and young people when they are released from custody and assisting them to reintegrate into the community.

Ukraine

Supporting the work of Prison Fellowship Ukraine.

Prison Programme

Providing visiting, befriending and support opportunities for practical, emotional and spiritual support to adults and young people while they are in lawful custody. Working in close partnership with agencies working within the Criminal Justice system.

Development

Money set aside for the review and development of the premises to ensure that the facilities are fit for purpose and to enable the work of the organisation to meet the needs of those they work with and support.

PRISON FELLOWSHIP NORTHERN IRELAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

7 Support costs

	Support costs	Governance costs	2024	2023	Basis of allocation
	£	£	£	£	
Postage and telephone	8,236	-	8,236	8,819	Useage
Printing and stationery	4,874	-	4,874	4,812	Useage
Light and heat	1,743	-	1,743	1,999	Useage
International Levy	79	-	79	2,002	Useage
Repairs and servicing	670	-	670	1,089	Useage
Rent and rates	(168)	-	(168)	571	Useage
Bank charges	1,293	-	1,293	1,486	Useage
Sundry expenses	5,679	-	5,679	10,256	Useage
Insurance	2,234	-	2,234	1,967	Useage
Subscriptions	190	-	190	185	Useage
Travelling	16,547	-	16,547	17,968	Useage
Accountancy	-	1,680	1,680	1,440	Governance
Legal and professional	-	11,636	11,636	22,419	Governance
	<u>41,377</u>	<u>13,316</u>	<u>54,693</u>	<u>75,013</u>	
Analysed between					
Charitable activities	<u>41,377</u>	<u>13,316</u>	<u>54,693</u>	<u>75,013</u>	

8 Net movement in funds

	2024	2023
	£	£
The net movement in funds is stated after charging/(crediting):		
Depreciation of owned tangible fixed assets	<u>4,402</u>	<u>5,090</u>

9 Directors

None of the directors (or any persons connected with them) received any remuneration or benefits from the charity during the year.

10 Employees

The average monthly number of employees during the year was:

2024	2023
Number	Number
<u>11</u>	<u>11</u>

PRISON FELLOWSHIP NORTHERN IRELAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

10 Employees (Continued)

Employment costs	2024 £	2023 £
Wages and salaries	200,534	185,339
Social security costs	9,883	9,351
Other pension costs	16,188	13,150
	<u>226,605</u>	<u>207,840</u>

The charity considers its key management personnel to comprise of the heads of departments. The total employment benefits including employers pension contributions of the key management personnel were £107,903 (2023: £88,312).

There were no employees whose annual remuneration was more than £60,000.

11 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

12 Transfers

Transfers from the unrestricted fund to the restricted fund in the previous year were as follows:

Family Work

- The transfer of £28,890 relates to covering resources expended in excess of funds received.

Prison Programme

- The transfer of £1,986 relates to covering resources expended in excess of funds received.

13 Tangible fixed assets

	Freehold land and buildings £	Fixtures and fittings £	Total £
Cost			
At 1 April 2023	401,420	22,204	423,624
Additions	-	1,359	1,359
	<u>401,420</u>	<u>23,563</u>	<u>424,983</u>
At 31 March 2024	401,420	23,563	424,983
	<u>401,420</u>	<u>23,563</u>	<u>424,983</u>
Depreciation and impairment			
At 1 April 2023	18,257	10,031	28,288
Depreciation charged in the year	1,024	3,378	4,402
	<u>19,281</u>	<u>13,409</u>	<u>32,690</u>
At 31 March 2024	19,281	13,409	32,690
	<u>19,281</u>	<u>13,409</u>	<u>32,690</u>
Carrying amount			
At 31 March 2024	382,139	10,154	392,293
	<u>382,139</u>	<u>10,154</u>	<u>392,293</u>
At 31 March 2023	383,163	12,173	395,336
	<u>383,163</u>	<u>12,173</u>	<u>395,336</u>

PRISON FELLOWSHIP NORTHERN IRELAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

14 Debtors		2024	2023
Amounts falling due within one year:		£	£
Other debtors		15,347	64,664
		<u> </u>	<u> </u>
15 Creditors: amounts falling due within one year		2024	2023
	Notes	£	£
Bank loans	17	10,648	10,648
Other taxation and social security		3,711	3,673
Trade creditors		20,597	13,320
Other creditors		50,067	67
Accruals and deferred income		3,079	3,409
		<u> </u>	<u> </u>
		88,102	31,117
		<u> </u>	<u> </u>
16 Creditors: amounts falling due after more than one year		2024	2023
	Notes	£	£
Bank loans	17	14,229	24,099
		<u> </u>	<u> </u>
17 Loans and overdrafts		2024	2023
		£	£
Bank loans		24,877	34,747
		<u> </u>	<u> </u>
Payable within one year		10,648	10,648
Payable after one year		14,229	24,099
		<u> </u>	<u> </u>

PRISON FELLOWSHIP NORTHERN IRELAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

18 Analysis of net assets between funds

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total Unrestricted funds 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Fund balances at 31 March 2024 are represented by:						
Tangible assets	35,260	357,033	392,293	36,033	359,303	395,336
Current assets/(liabilities)	132,641	87,294	219,935	126,654	84,162	210,816
Long term liabilities	-	(14,229)	(14,229)	-	(24,099)	(24,099)
	<u>167,901</u>	<u>430,098</u>	<u>597,999</u>	<u>162,687</u>	<u>419,366</u>	<u>582,053</u>

19 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2024 £
General funds	<u>162,687</u>	<u>280,146</u>	<u>(274,932)</u>	<u>-</u>	<u>167,901</u>
Previous year:	At 1 April 2022 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2023 £
General funds	<u>176,413</u>	<u>60,537</u>	<u>(43,389)</u>	<u>(30,874)</u>	<u>162,687</u>

PRISON FELLOWSHIP NORTHERN IRELAND
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024

20 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	Balance at		Movement in funds		Movement in funds		Balance at		
	1 April 2022	£	Incoming resources	Resources expended	Transfers	1 April 2023	Incoming resources	Resources expended	
		£	£	£	£	£	£	£	
Christmas	728		72,750	(73,478)	-	-	-	-	
Family work	-		10,483	(39,373)	28,890	-	-	-	
Sycamore Tree	6,956		6,590	(13,544)	(2)	-	-	-	
Aftercare	2,805		53,039	(55,844)	-	-	-	-	
Ukraine	-		7,457	(7,457)	-	-	-	-	
Prison Programme	-		73,620	(75,606)	1,986	-	50,000	(50,000)	
Development	311,536		125,803	(17,973)	-	419,366	-	(168)	
Benefactor Trust	-		-	-	-	-	10,900	-	-
	<u>322,025</u>		<u>349,742</u>	<u>(283,275)</u>	<u>30,874</u>	<u>419,366</u>	<u>60,900</u>	<u>(50,168)</u>	<u>430,098</u>

All restricted activities are in line with the objectives of the charity as outlined on page 1 and note 6 of the financial statements.

Prison Fellowship Northern Ireland

Northern Ireland - Charity number 103772

Annual report

PRISON FELLOWSHIP NORTHERN IRELAND

DIRECTORS' REPORT

FOR THE YEAR ENDED 31 MARCH 2024

The directors present their annual report and financial statements for the year ended 31 March 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's Memorandum and Articles of Association, the Companies Act 2006 and "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)".

Objectives and activities

The work of PFNI is governed by six charitable objectives:

1. Inform, support, challenge and encourage adults and young people who are, or have been, in lawful custody, by means of educational and other programmes, individual support, group activities, practical help and other measures.
2. Challenge and encourage those who are, or have been, in lawful custody to reflect on their past attitudes and actions and on the individuals and groups who may have been victims of their crimes, the aim being to help bring about a change in thinking and lifestyle.
3. Help to maintain and strengthen the links between those who are, or have been, in lawful custody and their spouses, partners, parents, children, siblings and other family members and to help and support those family members where desirable and possible, through practical help, advice and other measures.
4. Support and encourage Prison Governors, Chaplains and Officers, and other staff, in their efforts to maintain and develop regimes which will assist towards the rehabilitation of offenders and the protection of society.
5. Assist the process of assimilating back into society those who are or have been in lawful custody.
6. Promote greater recognition of the effects of crime on those who have been its victims, whether directly or indirectly, and on society.

In pursuing these objectives, the charity seeks to reflect and encourage Christian beliefs, principles and values.

The directors have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

During the year ended 31 March 2024, PFNI's principal activities were:

- Providing visitation, befriending, and opportunities for practical, emotional and spiritual support to adults and young people while in lawful custody and after release.
- Offering care, support and hope to families of those who are in lawful custody and/or after their release from prison.
- Delivering our restorative justice programme (Sycamore Tree) to challenge the offender of the effects of crime both on the victim and the wider community.
- Working in partnership with agencies who work within the Criminal Justice system.
- Encouraging the public to be aware of the issues faced by released prisoners to prevent re-offending.

PRISON FELLOWSHIP NORTHERN IRELAND

DIRECTORS' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

Achievements and performance

Services to people in lawful custody and after release

Through regular visits to:

Maghaberry - the high-security prison housing adult men;

Magilligan - the medium-security facility housing adult men and offering low-security accommodation for selected prisoners nearing the end of their sentence;

Hydebank Wood College - houses (a) young people between the ages 18 – 21 and (b) Ash House for female remand and sentenced prisoners.

6,951 visits were conducted to 2,414 individuals with:

- 1,992 visits to 689 men in Maghaberry,
- 3,965 visits to 1,043 men in Magilligan,
- 121 visits to 95 young people in Hydebank Wood College, and
- 673 visits to 168 women in Ash House

6 Lifesplan meetings are held each week in the three prisons, and these are further complemented by a week of special meetings held in Magilligan during the month of May.

Prisons

We have been supporting a woman who has been in custody for a significant period of time and whose journey very clearly demonstrates how PFNI is making a difference in individuals' lives.

We were able to walk alongside her from committal until release. This was challenging at the beginning as she struggled to trust anyone and took a long time to engage with us, but once she did, she began to share and open up and by the time of release she had seen our member of staff on a regular basis during her time in custody.

Not only had she had one to one visits, she also was able to complete Sycamore Tree course and engaged in "Yarn", our knitting group, when it was running.

Alongside the support she received, she has a close family member in custody and he has also completed Sycamore Tree, he also receives regular support from our prison staff and volunteers in prison.

Our Family Worker regularly visits with a member of her family on the outside and has been a great support to them, this person attends support groups and was present at the Christmas dinner.

Following release, we were able to put Aftercare support in place for this lady, with yet another member of PFNI staff, who met her and began that support the day after she was released from custody.

This family has benefitted from our Christmas Hope project over the years, and I believe are a clear example of the wrap-around care that is available from PFNI and the difference such care makes.

Sycamore Tree

During the year we delivered 9 Sycamore Tree programmes in the three prisons, as well as with the students in Hydebank Wood College and a group of men in Burren House. 110 Participants commenced the course with 102 obtaining qualification. We deliver this with a team of three trained facilitators plus a team of 17 volunteers.

The course with the women in Hydebank was the first female course that had run in several years. It was a particularly challenging course due to the range of offences committed by the women in attendance. Alongside several life sentence prisoners and those serving a significant amount of time in custody, we also had women who were deemed "vulnerable" by the prison staff due to the offences they had committed. These women at that stage did not mix with the rest of the prison population, so putting them into a classroom was a bit of a risk. However, they managed to be part of the group for the six weeks, and even integrated with the other women to some extent.

PRISON FELLOWSHIP NORTHERN IRELAND

DIRECTORS' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

The highlight of that course for the facilitator was during the final session on week six, the ladies received their certificates along with the other women in the class and when their names were called out, the other ladies clapped for them. This may sound like a small thing, but it was truly massive, mostly for the three women who had been so nervous to attend the course to begin with. "I was truly humbled" when a Senior Officer commented, that "Nobody but Joanne could have done that." Kind words, but truthfully it was God alone who brought unity in that room.

Aftercare

Our Aftercare work is primarily carried out on an individual basis and through group activities and regular activities at the PF Centre in Belfast with the help of supporters, volunteers and staff. During the year under review the Centre was closed for refurbishment. We offer help and support with homelessness, suicide and self-harm, poverty, addiction, unemployment, benefits, education, social exclusion, loneliness, transport, medical services and resettlement into the community.

We provided support to 38 individuals. That included:

- 553 individuals were visited.
- Former prisoners received practical support including assistance with securing accommodation, provision of transport to attend appointments, provision of furniture and advice.
- 'Voices of Hope' continued to meet and choir practices were held on Friday. There are 8 choir members made up of men who are former prisoners and two staff. During the year, they attended 8 events around the country.

Just before Christmas the office received a call out of hours. A message was left on the answering machine. There was no name or contact details left. Just a message – Is there anyone there? Our Administrator thought she recognised the man's voice, a younger man from a few years ago. She remembered that he had known the Aftercare worker and immediately got in touch the staff member. The aftercare worker was very unsure, no way it could be him.

We had not heard from him for several years, in fact the last time he saw him mentioned was an appeal from the PSNI for a missing man – several months before. That evening, sitting on his bed, our Aftercare worker prayed and phoned an old number he had. A man answered the phone, a whisper, but the worker knew immediately it was him. Quickly, in case the call would end, the aftercare worker got the contact details. By the end of the week, we had visited him in his home. Provided food and repairs to the man's flat.

The man had been released from prison several months earlier, been assaulted and in hiding – hence the PSNI alert. The man said he had nobody – even his own family had turned on him – so he remembered Prison Fellowship – he phoned the office and left a message – but didn't think there was anyone there and didn't expect a call back. He was facing many difficulties, and the aftercare worker has been able to help him prioritise and offer practical help along the way. There are several supportive churches in the area and he began to go to church every Sunday – he has even joined a gym – a local Christian man is a Physical Training Instructor.

Our worker helped him reengage with PBNI and attend several court hearings. He is now off tag and finished his house arrest. He has recommenced community service, which is of course at a nearby church! It is still a long road for him, but we are very glad he called that day, and we are very glad that Christine in the office never forgets a face or a voice.

PRISON FELLOWSHIP NORTHERN IRELAND

DIRECTORS' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

Female Aftercare

Our Female aftercare worker first met a Suzzie* in Hydebank many years ago when she regularly attended 'Lifesplan', the weekly Bible study. She was a repeat offender who was frequently in and out of prison struggling with addictions - alcohol, drugs and theft.

Suzzie is an enthusiastic young woman, who always took part in everything with great enthusiasm. She appeared to have a faith, although didn't profess to being a Christian. She prayed, and as she read her bible, we have no doubt she came to faith. She has been released from Hydebank, some eighteen months, had stayed clean from drugs and alcohol and had not reoffended. Her determination has been amazing and inspiring! She now has managed to get her own flat, and we have had the privilege of helping her move in. A volunteer obtained a van which came in very useful! Imagine three of us trying to get a washing machine up three flights of stairs which was fun on another level!

Suzzie has spent many hours volunteering with local young people in youth clubs and has realised this is in her heart and what she wants to do. She has successfully applied and been accepted onto a youth work course in a university, after completing an intensive English GCSE course which she passed.

Recently she has also found open water swimming has really helped her mental health. It has been a privilege, and fun too, go swimming with her. We always pray after any of our visits and Suzzie says she loves prayer as it brings her incredible peace.

* Name has been changed to protect identity

Family Work

We have been able to support an elderly couple whose daughter had been in and out of Hydebank frequently due to her alcohol addiction, but sadly she passed away earlier in the year. This mum felt quite isolated and had a very limited group of friends and mixed only with her family. The couple always loved to receive a family visit. We were able to support them especially through this difficult time and listened to them as they grieved for their daughter and tried to encourage the mum especially to get out more with her husband. Sadly, the mum passed away suddenly at the end of 2023.

PFNI aims to reach out to those living in the community. Through this work, we support parents, partners and children of prisoners who often struggle with significant issues apart from imprisonment including financial hardship, suicide, self-harm and a variety of other physical, social, psychiatric and psychosocial conditions. Staff and volunteers are often confronted with many challenging issues and needs.

Throughout the year, a range of services were offered to families:

- 321 family visits were conducted across Northern Ireland offering ongoing support to 127 families. During 2023-2024 PFNI engaged 53 new families. Through these visits the charity offers befriending, a listening ear, and practical advice.
- 'Hands Up' Food Ministry: through this project, volunteers prepared 56 meals for 21 families.
- Christmas Hope: the annual food hamper and toy appeal provided 526 hampers and 624 toys.
- Christmas Dinners: hosted by two local churches and attended by 15 women and 42 men.

PRISON FELLOWSHIP NORTHERN IRELAND

DIRECTORS' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

Volunteering

During the year we had 55 regular volunteers who delivered support to those in custody their families and people released from prison as well as a further 60 volunteers helping with the Christmas Hope Project. Other opportunities for volunteering included aftercare support, Letterlink and the hands up project.

The impact of volunteering: -

In our Aftercare work volunteers work directly with men in the community, they are required to have their own transport and be flexible to meet the needs of ex-offenders in the community. Experience of working with men with mental health issues, addiction, loneliness, poverty, homelessness, offending behaviour – including sexual offending, suicide and self-harm, are all key areas for the volunteers. Helping men with advice, guidance and providing a listening ear, from time to time even assisting with transport to appointments are just a few of the ways the volunteers begin to build trust with the ex-offender.

The volunteer role is a befriending role and setting boundaries with men in the community is important – we do not provide legal, medical, financial or housing advice although signposting and helping men engage with these services can be a great benefit to a person released from prison. The volunteers have been invaluable helping men attend medical and probation appointments and many services now require smart phone technology and familiarity with the internet which the volunteers are able to help with.

PFNI is committed to working in close partnership with Criminal Justice agencies.

There are many examples of interagency working at an operational level where staff engage in multi-disciplinary meetings and support prisoners who are vulnerable or are struggling to adapt within the prison setting.

In addition to the operational relationships with statutory and voluntary organisations working within the Criminal Justice sector during 2023-2024, the charity was:

- represented on the 'Public Protection Agency Northern Ireland' (PPANI) a multi-agency forum made up of a range of statutory and voluntary organisations. PPANI aims to provide a multi-agency, coordinated system of risk assessment and risk management, that will be effective in reducing the immediate and long-term risk of sexual or violent re-offending,
- a member of the 'Restorative Justice Practices Forum'. The aim is to promote restorative justice philosophy and practice across all aspects of life and society,
- part of 'Accessing Services for Offenders' - an umbrella group of voluntary organisations working with people who are or have been in custody.

PFNI seeks to encourage the public to be aware of the issues faced by released prisoners to prevent re-offending.

During 2023-2024, the charity:

- spoke at 77 deputations to groups throughout Northern Ireland.
- supported 10 prayer groups, which meet each month.
- distributed 4 editions of 'News and Prayer Focus' mailed to 1,304 individuals, and 535 people received our quarterly electronic mail, as well as the monthly prayer updates. We continue to encourage electronic mail to help with reducing costs.

The work of PFNI during the year 1 April 2023 to 31 March 2024 could not have been achieved without the dedication of staff and volunteers, the financial support received from personal donors, churches, companies, NI Prison Service, and charitable trusts and foundations, and the strategic and operational partnerships with statutory colleagues: N I Prison Service Staff & Management, Probation Board, PSNI and voluntary agencies, Quakers, NIACRO and Christians Against Poverty.

PRISON FELLOWSHIP NORTHERN IRELAND

DIRECTORS' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

Financial review

The results are set out in detail on pages 10 to 22. The company returned net incoming resources for the year of £15,946 (2023 - £83,615) leaving unrestricted funds of £167,901 (2023 - £162,687) and restricted funds of £430,098 (2023 - £419,366). The unrestricted funds are considered to be essential to provide sufficient funds to cover any unforeseen costs which may arise and fulfill legal obligations of the charity in the event that current levels of income are not maintained.

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The directors consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised.

The directors have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Structure, governance and management

The charitable company is governed by its Memorandum and Articles of Association. The company is not for profit and limited by guarantee, the liability of the members is limited to £1.

The organisation is governed by its Board of Directors who meet regularly.

The directors who served during the year and up to the date of signature of the financial statements were:

Mrs J Holley

Mr S Cairns

(Resigned 12 September 2023)

Dr G McIlroy (Chairman)

Mrs C Stirling

Mr R Pedlow

Mrs H Dunn

Mr G Reynolds

The Board of Directors delegates the day-to-day work of the organisation to its Chief Executive Mr R Scott. There is a team of eleven employees and one hundred and four volunteers who ensure the successful delivery of high-quality services to help people who are, or who have been in lawful custody, and the families and victims of crime.

During 2023-2024 the Board of Directors:

- Reviewed and updated our policies in line with current legislation.
- Undertook a review of Family Work and made recommendations for the development of the work among families.
- Agreed to increase the staffing level at Maghaberry due to the increasing prison population by adding an additional part-time staff member.
- Developed a program work with the PDU at Maghaberry - Prisoner Regime and Enhanced Privileges (PREPS) program to address issues where an inmate who has lost privileges can review and seek to address the matter and what needs to be done to remedy the problems.

PRISON FELLOWSHIP NORTHERN IRELAND

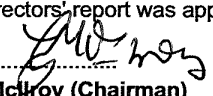
DIRECTORS' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

During the year ended 31 March 2024 the total number of hours offered by volunteers to Prison Fellowship Northern Ireland (PFNI) was 4,571. This is equivalent to 2.4 full-time staff and using the National Living Wage would be a cost to the charity of over £54,852.

The directors are indebted to the staff and volunteer teams for their selfless dedication and commitment to further the work of the organisation.

This report has been prepared in accordance with the provision applicable to companies entitled to the small companies exemption.

The directors' report was approved by the Board of Directors.


.....
Dr G McIlroy (Chairman)
Director

Dated: 4/9/24

Prison Fellowship Northern Ireland

Northern Ireland - Charity number 103772

Annual return

PRISON FELLOWSHIP NORTHERN IRELAND

INDEPENDENT EXAMINER'S REPORT

TO THE DIRECTORS OF PRISON FELLOWSHIP NORTHERN IRELAND

We report on the financial statements of the charity for the year ended 31 March 2024, which are set out on pages 10 to 22.

Responsibilities and basis of report

As the charity directors you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006. Having satisfied ourselves that the charity is not subject to audit under company law, and is eligible for independent examination, it is our responsibility to:

- examine the accounts under section 65 of the Charities Act (Northern Ireland) 2008;
- follow the procedures laid down in the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act; and
- state whether particular matters have come to our attention.

Basis of independent examiner's report

We have examined your charity accounts as required under section 65 of the Charities Act and our examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act. The examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as charity trustees concerning any such matters.

Our role is to state whether any material matters have come to our attention giving us cause to believe:

1. That accounting records were not kept in accordance with section 386 of the Companies Act 2006
2. That the accounts do not accord with those accounting records
3. That the accounts do not comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the 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
4. That there is further information needed for a proper understanding of the accounts to be reached.

PRISON FELLOWSHIP NORTHERN IRELAND

INDEPENDENT EXAMINER'S REPORT (CONTINUED)

TO THE DIRECTORS OF PRISON FELLOWSHIP NORTHERN IRELAND

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. We confirm that we are qualified to undertake the examination because we are a member of Chartered Accountants Ireland, which is one of the listed bodies.

We have completed our examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with following the Directions of the Charity Commission for Northern Ireland, we have found no matters that require drawing to your attention.



GMcG LISBURN

Century House

40 Crescent Business Park

Lisburn

BT28 2GN

Dated:4/9/24.....

Prison Fellowship Northern Ireland

Northern Ireland - Charity number 103772

Accounts

Charity registration number NIC 103772

Company registration number NI055239 (Northern Ireland)

PRISON FELLOWSHIP NORTHERN IRELAND
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

PRISON FELLOWSHIP NORTHERN IRELAND

LEGAL AND ADMINISTRATIVE INFORMATION

Directors	Mrs J Holley Mr S Cairns Dr G McIlroy (Chairman) Mrs C Stirling Mr R Pedlow Mrs H Dunn Mr G Reynolds
Secretary	Mr R Scott
Charity number	NIC 103772
Company number	NI055239
Principal address	Prison Fellowship Northern Ireland 39 University Street Belfast BT7 1FY
Registered office	Prison Fellowship Northern Ireland 39 University Street Belfast BT7 1FY
Independent examiner	GMcG LISBURN Century House 40 Crescent Business Park Lisburn BT28 2GN
Bankers	Ulster Bank Limited Connswater Arches Retail Park Belfast BT5 4AF
Solicitors	Carson McDowell LLP Murray House 4 Murray Street Belfast BT1 6DN

PRISON FELLOWSHIP NORTHERN IRELAND

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Statement of financial position	11
Notes to the financial statements	12 - 23

PRISON FELLOWSHIP NORTHERN IRELAND

DIRECTORS' REPORT

FOR THE YEAR ENDED 31 MARCH 2023

The directors present their annual report and financial statements for the year ended 31 March 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's Memorandum and Articles of Association, the Companies Act 2006 and "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)".

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The work of PFNI is governed by six charitable objects:

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1. Challenge and encourage those who are, or have been, in lawful custody to reflect on their past attitudes and actions and on the individuals and groups who may have been victims of their crimes, the aim being to help bring about a change in thinking and lifestyle;
1. Help to maintain and strengthen the links between those who are, or have been, in lawful custody and their spouses, partners, parents, children, siblings and other family members and to help and support those family members where desirable and possible, through practical help, advice and other measures;
1. Support and encourage Prison Governors, Chaplains and Officers, and other staff, in their efforts to maintain and develop regimes which will assist towards the rehabilitation of offenders and the protection of society.
1. Assist the process of assimilating back into society those who are or have been in lawful custody.
1. Promote greater recognition of the effects of crime on those who have been its victims, whether directly or indirectly, and on society.

In pursuing these objects, the Company seeks to reflect and encourage Christian beliefs, principles and values.

The directors have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

During the year ended 31 March 2023, PFNI's principal activities were:

- Providing visitation, befriending, and opportunities for spiritual support to adults and young people while they are in lawful custody and after release.
- Offering care, support and hope to families of those who are in lawful custody and/or after their release from prison.
- Delivering our restorative justice programme (Sycamore Tree) to challenge the offender of the effects of crime both on the victim and the wider community.
- Working in close partnership with agencies who work within the Criminal Justice system.
- Encouraging the public to be aware of the issues faced by released prisoners to prevent re-offending.

PRISON FELLOWSHIP NORTHERN IRELAND

DIRECTORS' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

Achievements and performance

Services to people in lawful custody and after release

Through regular visits to:

Maghaberry - the high security prison housing adult men;

Magilligan - the medium security facility housing adult men and offering low-security accommodation for selected prisoners nearing the end of their sentence;

Hydebank Wood College - houses (a) young people between the ages 18 – 21 and (b) Ash House for female remand and sentenced prisoners.

- 4,570 visits were conducted to 1,296 individuals with
- 1,968 visits to 678 men in Maghaberry,
- 2,198 visits to 396 men in Magilligan,
- 136 visits to 83 young people in Hydebank Wood College, and
- 268 visits to 139 women in Ash House
- Weekly Lifesplan meetings are held every week in Maghaberry, Magilligan and Hydebank Wood. This work is further complemented by a week of special meetings held in May in Magilligan.

Prisons

One young woman known to Prison Fellowship over a number of years, said on a visit that she was due in court and would possibly be released. She asked if we could help her find an address post release as she was very nervous and anxious about navigating her way beyond the gate.

She was released late Friday afternoon, when we collected her from Hydebank. It became clear that she had not been given an address and had been told to contact the Housing Executive's out-of-hours line. Following a significant amount of time, she was offered a crash bed in a hostel in Belfast and told to report to the Housing Executive on Monday morning. This would have been possible had it not been that she needed to report for an appointment at 9am to obtain her medication some 75 miles away. She also had a compulsory probation appointment on the Monday morning. We explained the situation and that she couldn't possibly travel each day for medication, particularly as she only had a discharge grant of around £70 and would not be able to access the benefit office until the Monday.

The Housing Executive told us that they had no spaces for her closer to where her appointments were and if she refused the crash bed there was nothing else, they could do as she would be intentionally making herself homeless. After much discussion, we decided the best and only course of action was to pay for her to stay the weekend in a local hotel.

When we arrived and got her settled into the room, it was clear that she was overwhelmed. She later messaged to thank Prison Fellowship and spoke about how she felt "like a princess" in the room we were able to house her in for that weekend.

Roger is a service user who has engaged well with Prison Fellowship over the past number of years. He recently was going through a difficult and nerve-racking time as he went on trial for a substantial charge. During the court case proceedings, we were able to meet with him in Hydebank, offering support and listening to his fears and concerns. We were pleased when he expressed an interest in attending the football programme which we were able to run during the summer at Hydebank Wood and were able to see how he and the other guys involved benefited from the project.

During the 40th anniversary, we were delighted that he was able and willing to be interviewed and explain articulately how he and his family had benefited from the support provided by Prison Fellowship.

PRISON FELLOWSHIP NORTHERN IRELAND

DIRECTORS' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

Sycamore Tree

This is a victim awareness programme teaching the principles of restorative justice. It has been delivered in Maghaberry, Magilligan and Hydebank College by PFNI staff and supported by volunteers. Prisoners on the programme explore the effects of crime on victims, offenders, and the community, and discuss what it would mean to take responsibility for their personal actions. During 2022-2023, 6 programmes were conducted with 58 prisoners taking part. Sycamore Tree is an accredited course offering Open College Network/Gateway Qualifications Level 1 and Level 2 in Victim Awareness. 31 people were awarded Level 1 and 27 were awarded Level 2 qualifications. The value of this course has been recognised by the Northern Ireland Prison Service.

One Sycamore Tree participant wrote a letter to a staff member thanking him for everything that PF had done. He began attending the Friday night meetings and over a period of months he came to faith in God. He also attended the Sycamore Tree course and views life in a totally new way, even stating that he is really glad that he came to jail in order to get where he is today. For the first time in his life, he says that he has peace. PF has maintained good contact following his release. He is doing well and tells how one of his kids said to him, "We have got a new Daddy. Daddy's got a new heart." It's great to be part of these men's journeys and seeing them go on so well when they get out of prison.

Sycamore Tree has shown itself to be life-transforming to those who attend. We have witnessed men who hadn't much interest in even speaking to PF staff or volunteers really change and open up during the programme. The six-week course has had a massive impact on all who attend and those who have been charged with serious and violent offences. Remorse, regret, but ultimately restitution are the main words used to describe the impact.

We have seen men cry as they share how their crime has ruined the victim or victim's family's lives, their own family and indeed their own life. Men who have said how they hate themselves for what they have done and would love to express that in some way to the people they have affected. Seeing men take responsibility for their actions and wanting to change and move forward and help those affected move forward is what Sycamore Tree is all about.

Aftercare

We provided support to 195 individuals. That included:

- 598 home visits to 195 people.
- Former prisoners received practical support including assistance with securing accommodation, provision of transport to attend appointments, provision of furniture and advice.
- 'Voices of Hope' continued to meet and choir practices were held on Friday. There are 8 choir members made up of men who are former prisoners and two staff. During the year, they attended 4 events around the country.

Peter is a man we met in prison many years ago. We had sat beside him in Maghaberry on a Sycamore Tree course. Never did we think that one day a knock at the door would be Peter turning up after being released from prison. Since then, we have been on an Aftercare journey with him. He successfully completed probation and finished the remainder of his term on licence in the community.

A success story I hear you say, but he had a secret, one he said he could never tell anyone. One day, Peter shared with our Aftercare worker that he had a serious drug addiction to prescription medication. This had started when he was in prison. It went undetected and upon release he managed to dodge all the testing put in place whilst serving the remainder of his term. Peter felt he had managed to get away with it. He wrongly believed if anyone found out that he would be immediately recalled to custody. However, by hiding it, what he had in fact done was to become completely controlled by the medication. Every day of his life required him to consume vast amounts of prescription medication and it was killing him.

During this last year it took a long time to help him see that he needed to share this secret with health professionals and look for help before it was too late, even if that meant going back to prison. Eventually, after much pain and prayer, Peter knew that the Aftercare worker was right and that he needed to get help. In 2022, he signed up for a drug treatment programme provided by the Community Addictions Team. Because of his good record he would not be returned to prison, help would be provided. He attended interviews, assessments, and testing appointments.

PRISON FELLOWSHIP NORTHERN IRELAND

DIRECTORS' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

PF helped him to go to each appointment by providing transport and encouragement. Eventually, he was prescribed a substitute drug to help him break free from the illegal prescription medication and reduce the amount he was using. This was done under strict supervision of the Doctor, Nurses and Pharmacist.

The treatment began daily, then moved to weekly, and finally, monthly prescriptions. The Aftercare worker helped Peter from 2022-23 attend every appointment and ensure he received all the treatment provided. Life remains very difficult for him, but he has now found the support of a local church and he gave his life to the Lord in November 2022. He hopes to be baptised before the end of 2023. We continue to help Peter and know there is a long road ahead. With God's help, we are confident that He who began the good work in him will carry it on to completion.

Female Aftercare

Two volunteers assist with female Aftercare, supporting women on their release from prison. During the past year, we have commenced a programme 'Instilling Hope' in March 2023. Volunteers support the women mostly through visiting and helping with regular meetings.

We have between 3-5 women who attend alongside a volunteer and a staff member. Seeing the incredible need to provide a space for female ex-prisoners to meet on a regular basis helps to help instill hope, confidence and value on who they are. A space is created where they can be loved, supported, encouraged, and cared for both physically and spiritually. Through a link with a local church, we were able to provide practical support through a clothing Foodbank and social supermarket when needed. Most of the women who attended our PF female Aftercare Christmas dinner responded positively to the event. The other beautiful thing has been watching the women support each other.

While the group may be small there are many who we hope will be able to attend in the future. It is a big step for someone and we seek to make it as welcoming and easy to attend as possible. We also wish to establish another group in Belfast and one in the North West in the long term.

Family Work

PFNI aims to reach out to those living in the community. Through this work, the charity supports parents, partners and children of prisoners who often struggle with significant issues apart from imprisonment including financial hardship, suicide, self-harm and a variety of other physical, social, psychiatric and psychosocial conditions. Staff and volunteers are often confronted with many challenging issues and needs.

Throughout the year, a range of services were offered to families:

- 387 family visits were conducted across Northern Ireland offering ongoing support to 137 families. During 2022-2023 PFNI engaged 53 new families. Through these visits the charity offers befriending, a listening ear, and practical advice.
- 'Hands Up' Food Ministry: through this project, volunteers prepared 225 meals for 49 families.
- Christmas Hope: the annual food hamper and toy appeal provided 566 hampers and 722 toys.
- Christmas Dinners: hosted by two local churches and attended by 15 women and 42 men.

A mother hadn't been able to see her daughter in Hydebank in over 2 years as she lives in England and due to Covid and other pressures she wasn't able to have an in-person visit. We were able to collect this mother at the airport and drive her to the prison to visit her daughter. She said how much this meant to her both in terms of logistics and having the support before and after the visit. On a further visit, we were again able to provide transport and support for her and her other daughter who lives in a remote area. The daughter hadn't seen her sister in almost 10 years, the last time being when she was in her early teens. She said it was so good to be connected with her family again.

Our family Worker commented: "The single biggest benefit for those we support through the family work is to be a 'constant' in a wife, mother, or sister's life. They know they can call us at any time day and night and that we can be trusted and have their best interests at heart. They also know we will always be honest with them and that we are not bound by time constraints. They know they are free to talk and that we will truly listen to them, they know that we 'hear' them."

One of the families we supported was able to participate in a Family Group Conference (FGC). This series of meetings enabled the family to work through their shock, anger, and confusion as a result of the father's crime under the guidance and support of FGC trained facilitators.

PRISON FELLOWSHIP NORTHERN IRELAND

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

Volunteering

A volunteer returned to Prison Fellowship 10 years after she left her job following the pilot of the Sycamore Tree programme in Magilligan prison. She shared how it has been a real joy to see her come back as a volunteer with a heart for serving and being open to direction from staff. She has now re-joined PF as a Sycamore Tree volunteer in Magilligan prison and has successfully completed two courses and is thoroughly enjoying it.

Volunteers helped during Christmas Hope when we successfully delivered 564 food hampers and 722 parcels of toys - the largest number of parcels in PFNI's history. Concerns arose about how we would distribute this large number of gifts across the country given we are in the middle of a cost-of-living crisis. While we may have had our doubts about people choosing to deliver hampers with the cost of fuel etc., it was amazing to see how many men and women came along to offer their help. We ended up with over 60 volunteers arriving to make Christmas Hope 2022 succeed.

PFNI is committed to working in close partnership with Criminal Justice agencies.

There are many examples of interagency working at an operational level where staff engage in multi-disciplinary meetings and support prisoners who are vulnerable or are struggling to adapt within the prison setting.

In addition to the operational relationships with statutory and voluntary organisations working within the Criminal Justice sector during 2022-2023, the charity was:

- represented on the 'Public Protection Agency Northern Ireland' (PPANI) a multi-agency forum made up of a range of statutory and voluntary organisations. PPANI aims to provide a multi-agency, coordinated system of risk assessment and risk management, that will be effective in reducing the immediate and long-term risk of sexual or violent re-offending,
- a member of the 'Restorative Justice Practices Forum'. The aim is to promote restorative justice philosophy and practice across all aspects of life and society,
- part of 'Accessing Services for Offenders' - an umbrella group of voluntary organisations working with people who are or have been in custody.

PFNI seeks to encourage the public to be aware of the issues faced by released prisoners to prevent re-offending.

During 2022-2023, the charity:

- spoke at 53 deputations to groups throughout Northern Ireland.
- supported 10 prayer groups, which meet each month.
- distributed 4 editions of 'News and Prayer Focus' to 1,304 individuals, and 535 people received monthly communication by electronic mail.

The work of PFNI during the year 1 April 2022 to 31 March 2023 could not have been achieved without the dedication of staff and volunteers, the financial support received from personal donors, churches, companies, NI Prison Service, and charitable trusts and foundations, and the strategic and operational partnerships with statutory colleagues: NI Prison Service Staff & Management, Probation and PSNI and voluntary agencies, Quakers, NIACRO and Christians Against Poverty.

PRISON FELLOWSHIP NORTHERN IRELAND

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

Financial review

The results are set out in detail on pages 10 to 23. The company returned net incoming resources for the year of £83,615 (2022: £163,599) leaving unrestricted funds of £162,687 (2022: £176,413) and restricted funds of £419,366 (2022: £322,025). The unrestricted funds are considered to be essential to provide sufficient funds to cover any unforeseen costs which may arise and fulfill legal obligations of the charity in the event that current levels of income are not maintained.

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The directors consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised.

The directors have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Structure, governance and management

The charitable company is governed by its Memorandum and Articles of Association. The company is not for profit and limited by guarantee, the liability of the members is limited to £1.

The organisation is governed by its Board of Directors who meet regularly.

The directors who served during the year and up to the date of signature of the financial statements were:

Mrs J Holley

Mr S Cairns

Dr G McIlroy (Chairman)

Mrs C Stirling

Mr R Pedlow

Mr S Nelson

(Resigned 14 March 2023)

Mrs H Dunn

Mr G Reynolds

The Board of Directors delegates the day-to-day work of the organisation to its Chief Executive Mr. Robin Scott. There is a team of nine employees and one hundred and four volunteers who ensure the successful delivery of high-quality services to help people who are, or who have been in lawful custody, and the families and victims of crime.

During 2022-2023 the Board of Directors:

1. Celebrated the 40th Anniversary of the founding of the charity which was delayed due to Covid.
2. Completed discussions with staff and Board to inform the strategic plan.
3. Updated Safeguarding policies and procedures.

PRISON FELLOWSHIP NORTHERN IRELAND

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

During the year ended 31 March 2023 the total number of hours offered by volunteers to Prison Fellowship Northern Ireland (PFNI) was 4,370. This is equivalent to 2.3 full-time staff and using the National Living Wage would be a cost to the charity of over £46,705.

The directors are indebted to the staff and volunteer teams for their selfless dedication and commitment to further the work of the organisation.

This report has been prepared in accordance with the provision applicable to companies entitled to the small companies exemption.

The directors' report was approved by the Board of Directors.

Dr G McIlroy (Chairman)

Director

Dated: 28 November 2023

PRISON FELLOWSHIP NORTHERN IRELAND

INDEPENDENT EXAMINER'S REPORT

TO THE DIRECTORS OF PRISON FELLOWSHIP NORTHERN IRELAND

We report on the financial statements of the charity for the year ended 31 March 2023, which are set out on pages 10 to 23.

Responsibilities and basis of report

As the charity directors you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006. Having satisfied ourselves that the charity is not subject to audit under company law, and is eligible for independent examination, it is our responsibility to:

- examine the accounts under section 65 of the Charities Act (Northern Ireland) 2008;
- follow the procedures laid down in the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act; and
- state whether particular matters have come to our attention.

Basis of independent examiner's report

We have examined your charity accounts as required under section 65 of the Charities Act and our examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act. The examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as charity trustees concerning any such matters.

Our role is to state whether any material matters have come to our attention giving us cause to believe:

1. That accounting records were not kept in accordance with section 386 of the Companies Act 2006
2. That the accounts do not accord with those accounting records
3. That the accounts do not comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the 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
4. That there is further information needed for a proper understanding of the accounts to be reached.

PRISON FELLOWSHIP NORTHERN IRELAND

INDEPENDENT EXAMINER'S REPORT (CONTINUED)

TO THE DIRECTORS OF PRISON FELLOWSHIP NORTHERN IRELAND

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. We confirm that we are qualified to undertake the examination because we are a member of Chartered Accountants Ireland, which is one of the listed bodies.

We have completed our examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with following the Directions of the Charity Commission for Northern Ireland, we have found no matters that require drawing to your attention.

GMcG LISBURN
Century House
40 Crescent Business Park
Lisburn
BT28 2GN
Dated: 28 November 2023

PRISON FELLOWSHIP NORTHERN IRELAND

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2023

	Notes	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Income from:							
Donations and legacies	2	58,928	-	58,928	66,655	-	66,655
Charitable activities	3	-	349,742	349,742	-	371,381	371,381
Investments	4	1,609	-	1,609	87	-	87
Total income		60,537	349,742	410,279	66,742	371,381	438,123
Expenditure on:							
Charitable activities	5	43,389	283,275	326,664	8,327	265,885	274,212
Other	10	-	-	-	312	-	312
Total resources expended		43,389	283,275	326,664	8,639	265,885	274,524
Net incoming resources before transfers		17,148	66,467	83,615	58,103	105,496	163,599
Gross transfers between funds	12	(30,874)	30,874	-	(30,879)	30,879	-
Net (expenditure)/income for the year/ Net movement in funds		(13,726)	97,341	83,615	27,224	136,375	163,599
Fund balances at 1 April 2022		176,413	322,025	498,438	149,189	185,650	334,839
Fund balances at 31 March 2023		162,687	419,366	582,053	176,413	322,025	498,438

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

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

PRISON FELLOWSHIP NORTHERN IRELAND

STATEMENT OF FINANCIAL POSITION

AS AT 31 MARCH 2023

	Notes	2023 £	£	2022 £	£
Fixed assets					
Tangible assets	13		395,336		66,098
Current assets					
Debtors	14	64,664		56,119	
Cash at bank and in hand		177,269		429,632	
		<u>241,933</u>		<u>485,751</u>	
Creditors: amounts falling due within one year	15	<u>(31,117)</u>		<u>(19,683)</u>	
Net current assets			<u>210,816</u>		<u>466,068</u>
Total assets less current liabilities			<u>606,152</u>		<u>532,166</u>
Creditors: amounts falling due after more than one year	16		<u>(24,099)</u>		<u>(33,728)</u>
Net assets			<u><u>582,053</u></u>		<u><u>498,438</u></u>
Income funds					
Restricted funds	19	419,366		322,025	
Unrestricted funds		162,687		176,413	
		<u>582,053</u>		<u>498,438</u>	

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2023.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the Directors on 28 November 2023 and signed on their behalf by:

Dr G McIlroy (Chairman)
Trustee

Mr R Pedlow
Trustee

Company Registration No. NI055239

PRISON FELLOWSHIP NORTHERN IRELAND

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

Charity information

Prison Fellowship Northern Ireland is a private company limited by guarantee incorporated in Northern Ireland. The registered office and place of business is Prison Fellowship Northern Ireland, 39 University Street, Belfast, BT7 1FY.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's Memorandum and Articles of Association, the Companies Act 2006 and "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)" (as amended for accounting periods commencing from 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the directors have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the directors continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the directors in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised in full in the Statement of Financial Activities in the year in which they are receivable.

PRISON FELLOWSHIP NORTHERN IRELAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies (Continued)

1.5 Expenditure

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably. It is categorised under one of the following headings: Costs of raising funds, Expenditure on charitable activities and Other expenditure.

Irrecoverable VAT is charged as an expense against the activity for which expenditure arose.

Support costs are those that assist the work of the charity but do not directly represent charitable activities and include office costs and governance costs. They are incurred directly in support of expenditure on the objects of the charity and include project management carried out at the office. Office costs and governance costs are allocated to charitable activities based on useage.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	2% straight line
Fixtures and fittings	25% reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.8 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

PRISON FELLOWSHIP NORTHERN IRELAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies (Continued)

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

1.9 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.10 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Donations and legacies

	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
Donations and gifts	58,250	26,377
Legacies receivable	678	25,877
Coronavirus Job Retention Scheme	-	14,401
	<u>58,928</u>	<u>66,655</u>

PRISON FELLOWSHIP NORTHERN IRELAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

3 Charitable activities

	Christmas 2023 £	Family work 2023 £	Sycamore Tree 2023 £	Aftercare 2023 £	Ukraine 2023 £	Prison Programme 2023 £	Development 2023 £	Total 2023 £	Total 2022 £
Donations	72,750	10,483	6,590	53,039	7,457	73,620	125,803	349,742	371,381
Analysis by fund									
Restricted funds	72,750	10,483	6,590	53,039	7,457	73,620	125,803	349,742	371,381

During the year the charity received £NIL (2022 - £450) donation from Belfast Cathedral Black Santa. This has been included within the Charitable activity Christmas donations.

For the year ended 31 March 2022

	Christmas £	Family work £	Sycamore Tree £	Aftercare £	Prison Programme £	Development £	Total 2022 £
Donations	69,569	28,763	200	61,539	53,138	158,172	371,381
Analysis by fund							
Restricted funds	69,569	28,763	200	61,539	53,138	158,172	371,381

PRISON FELLOWSHIP NORTHERN IRELAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

4 Investments

	Unrestricted funds	Unrestricted funds
	2023 £	2022 £
Interest receivable	1,609	87

PRISON FELLOWSHIP NORTHERN IRELAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

5 Charitable activities

	Christmas Family Work		Sycamore Tree	Aftercare	Ukraine	Prison Programme	Developm't	Total 2023	Total 2022
	2023	2023	2023	2023	2023	2023	2023		
	£	£	£	£	£	£	£	£	£
Staff costs	45,832	36,226	4,918	47,910	-	72,954	-	207,840	189,817
Depreciation and impairment	413	412	412	412	-	412	3,029	5,090	2,067
Direct costs	19,303	684	6,718	2,528	8,253	1,235	-	38,721	22,827
	<u>65,548</u>	<u>37,322</u>	<u>12,048</u>	<u>50,850</u>	<u>8,253</u>	<u>74,601</u>	<u>3,029</u>	<u>251,651</u>	<u>214,711</u>
Share of support costs (see note 7)	11,334	8,645	7,825	11,345	-	8,469	3,536	51,154	32,011
Share of governance costs (see note 7)	2,490	2,489	2,490	2,489	-	2,493	11,408	23,859	27,490
	<u>79,372</u>	<u>48,456</u>	<u>22,363</u>	<u>64,684</u>	<u>8,253</u>	<u>85,563</u>	<u>17,973</u>	<u>326,664</u>	<u>274,212</u>
Analysis by fund									
Unrestricted funds	5,894	9,083	8,819	8,840	796	9,957	-	43,389	8,327
Restricted funds	73,478	39,373	13,544	55,844	7,457	75,606	17,973	283,275	265,885
	<u>79,372</u>	<u>48,456</u>	<u>22,363</u>	<u>64,684</u>	<u>8,253</u>	<u>85,563</u>	<u>17,973</u>	<u>326,664</u>	<u>274,212</u>

PRISON FELLOWSHIP NORTHERN IRELAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

5 Charitable activities (Continued)

For the year ended 31 March 2022

	Christmas Family Work		Sycamore Tree	Aftercare	Prison Programme	Developm't	Total 2022
	£	£	£	£	£	£	£
Staff costs	41,368	35,307	2,165	48,926	62,051	-	189,817
Depreciation and impairment	414	413	414	413	413	-	2,067
Direct costs	18,015	762	137	2,189	1,724	-	22,827
	<u>59,797</u>	<u>36,482</u>	<u>2,716</u>	<u>51,528</u>	<u>64,188</u>	<u>-</u>	<u>214,711</u>
Share of support costs (see note 7)	9,819	7,245	763	7,310	5,866	1,008	32,011
Share of governance costs (see note 7)	2,340	2,340	2,340	2,340	2,340	15,790	27,490
	<u>71,956</u>	<u>46,067</u>	<u>5,819</u>	<u>61,178</u>	<u>72,394</u>	<u>16,798</u>	<u>274,212</u>
Analysis by fund							
Unrestricted funds	1,717	1,976	1,255	1,523	1,856	-	8,327
Restricted funds	70,239	44,091	4,564	59,655	70,538	16,798	265,885
	<u>71,956</u>	<u>46,067</u>	<u>5,819</u>	<u>61,178</u>	<u>72,394</u>	<u>16,798</u>	<u>274,212</u>

PRISON FELLOWSHIP NORTHERN IRELAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

6 Description of charitable activities

Christmas

Our annual project offering practical support to families of those in lawful custody and/or those recently released, through the provision of a hamper of basic groceries and gifts of toys for each child in the family.

Family Work

Help to maintain and strengthen links between those who are, or have been, in lawful custody with their spouses, partners, parents, children, siblings and other family members and to help and support those family members where desirable and possible, through practical help, advice and other measures.

Sycamore Tree

Delivering a restorative justice programme to challenge the offender of the effects of crime both on the victim and the wider community.

Aftercare

Providing visiting, befriending and support opportunities for practical, emotional and spiritual support to adults and young people when they are released from custody and assisting them to reintegrate into the community.

Ukraine

Supporting the work of Prison Fellowship Ukraine.

Prison Programme

Providing visiting, befriending and support opportunities for practical, emotional and spiritual support to adults and young people while they are in lawful custody. Working in close partnership with agencies working within the Criminal Justice system.

Development

Money set aside for the review and development of the premises to ensure that the facilities are fit for purpose and to enable the work of the organisation to meet the needs of those they work with and support.

PRISON FELLOWSHIP NORTHERN IRELAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

7 Support costs

	Support costs	Governance costs	2023	2022	Basis of allocation
	£	£	£	£	
Postage and telephone	8,819	-	8,819	7,968	Useage
Printing and stationery	4,812	-	4,812	4,200	Useage
Light and heat	1,999	-	1,999	788	Useage
International Levy	2,002	-	2,002	564	Useage
Repairs and servicing	1,089	-	1,089	358	Useage
Rent and rates	571	-	571	242	Useage
Bank charges	1,486	-	1,486	1,002	Useage
Sundry expenses	10,256	-	10,256	3,135	Useage
Insurance	1,967	-	1,967	2,515	Useage
Subscriptions	185	-	185	210	Useage
Travelling	17,968	-	17,968	11,029	Useage
Accountancy	-	1,440	1,440	1,380	Governance
Legal and professional	-	22,419	22,419	26,110	Governance
	<u>51,154</u>	<u>23,859</u>	<u>75,013</u>	<u>59,501</u>	
Analysed between					
Charitable activities	<u>51,154</u>	<u>23,859</u>	<u>75,013</u>	<u>59,501</u>	

8 Directors

None of the directors (or any persons connected with them) received any remuneration or benefits from the charity during the year.

9 Employees

The average monthly number of employees during the year was:

	2023	2022
	Number	Number
	11	10
	<u>11</u>	<u>10</u>
Employment costs	2023	2022
	£	£
Wages and salaries	185,339	169,518
Social security costs	9,351	8,282
Other pension costs	13,150	12,017
	<u>207,840</u>	<u>189,817</u>

The charity considers its key management personnel to comprise of the heads of departments. The total employment benefits including employers pension contributions of the key management personnel were £88,312 (2022: £84,782).

PRISON FELLOWSHIP NORTHERN IRELAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

9 Employees (Continued)

There were no employees whose annual remuneration was more than £60,000.

10 Other

	Total	Unrestricted funds
	£	
	2023	2022
Net loss on disposal of tangible fixed assets	-	312
	<u>-</u>	<u>312</u>
	<u>-</u>	<u>312</u>

11 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

12 Transfers

Transfers from the unrestricted fund to the restricted fund in the year were as follows:

Family Work

- The transfer of £28,890 relates to covering resources expended in excess of funds received.

Prison Programme

- The transfer of £1,986 relates to covering resources expended in excess of funds received.

13 Tangible fixed assets

	Freehold land and buildings	Fixtures and fittings	Total
	£	£	£
Cost			
At 1 April 2022	80,009	9,286	89,295
Additions	321,411	12,917	334,328
	<u>401,420</u>	<u>22,203</u>	<u>423,623</u>
At 31 March 2023	401,420	22,203	423,623
Depreciation and impairment			
At 1 April 2022	17,233	5,964	23,197
Depreciation charged in the year	1,024	4,066	5,090
	<u>18,257</u>	<u>10,030</u>	<u>28,287</u>
At 31 March 2023	18,257	10,030	28,287
Carrying amount			
At 31 March 2023	<u>383,163</u>	<u>12,173</u>	<u>395,336</u>
At 31 March 2022	<u>62,776</u>	<u>3,322</u>	<u>66,098</u>

PRISON FELLOWSHIP NORTHERN IRELAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

14 Debtors						
				2023	2022	
				£	£	
Amounts falling due within one year:						
Other debtors				64,664	56,119	
				<u> </u>	<u> </u>	
15 Creditors: amounts falling due within one year				2023	2022	
				£	£	
	Notes					
Bank loans	17			10,648	10,648	
Other taxation and social security				3,673	2,868	
Trade creditors				13,320	4,224	
Other creditors				67	-	
Accruals and deferred income				3,409	1,943	
				<u> </u>	<u> </u>	
				31,117	19,683	
				<u> </u>	<u> </u>	
16 Creditors: amounts falling due after more than one year				2023	2022	
				£	£	
	Notes					
Bank loans	17			24,099	33,728	
				<u> </u>	<u> </u>	
17 Loans and overdrafts				2023	2022	
				£	£	
Bank loans				34,747	44,376	
				<u> </u>	<u> </u>	
Payable within one year				10,648	10,648	
Payable after one year				24,099	33,728	
				<u> </u>	<u> </u>	
18 Analysis of net assets between funds						
	Unrestricted funds	Restricted funds	Total Unrestricted funds	Restricted funds	Total	
	2023	2023	2023	2022	2022	
	£	£	£	£	£	
Fund balances at 31 March 2023 are represented by:						
Tangible assets	36,033	359,303	395,336	34,963	31,135	66,098
Current assets/(liabilities)	126,654	84,162	210,816	175,178	290,890	466,068
Long term liabilities	-	(24,099)	(24,099)	(33,728)	-	(33,728)
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
	162,687	419,366	582,053	176,413	322,025	498,438
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>

PRISON FELLOWSHIP NORTHERN IRELAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

19 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds				Movement in funds				
	Balance at 1 April 2021 £	Incoming resources £	Resources expended £	Transfers £	Balance at 1 April 2022 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2023 £
Christmas	1,207	69,760	(70,239)	-	728	72,750	(73,478)	-	-
Family work	702	28,954	(44,090)	14,434	-	10,483	(39,373)	28,890	-
Sycamore Tree	11,320	200	(4,564)	-	6,956	6,590	(13,544)	(2)	-
Aftercare	733	61,729	(59,657)	-	2,805	53,039	(55,844)	-	-
Ukraine	-	-	-	-	-	7,457	(7,457)	-	-
Prison Programme	765	53,327	(70,537)	16,445	-	73,620	(75,606)	1,986	-
Development	170,923	157,411	(16,798)	-	311,536	125,803	(17,973)	-	419,366
	<u>185,650</u>	<u>371,381</u>	<u>(265,885)</u>	<u>30,879</u>	<u>322,025</u>	<u>349,742</u>	<u>(283,275)</u>	<u>30,874</u>	<u>419,366</u>

All restricted activities are in line with the objectives of the charity as outlined on page 1 and note 6 of the financial statements.

Prison Fellowship Northern Ireland

Northern Ireland - Charity number 103772

Annual report

PRISON FELLOWSHIP NORTHERN IRELAND

DIRECTORS' REPORT

FOR THE YEAR ENDED 31 MARCH 2023

The directors present their annual report and financial statements for the year ended 31 March 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's Memorandum and Articles of Association, the Companies Act 2006 and "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)".

Objectives and activities

The work of PFNI is governed by six charitable objects:

1. Inform, support, challenge and encourage adults and young people who are, or have been, in lawful custody, by means of educational and other programmes, individual counselling, group activities, practical help and other measures;
1. Challenge and encourage those who are, or have been, in lawful custody to reflect on their past attitudes and actions and on the individuals and groups who may have been victims of their crimes, the aim being to help bring about a change in thinking and lifestyle;
1. Help to maintain and strengthen the links between those who are, or have been, in lawful custody and their spouses, partners, parents, children, siblings and other family members and to help and support those family members where desirable and possible, through practical help, advice and other measures;
1. Support and encourage Prison Governors, Chaplains and Officers, and other staff, in their efforts to maintain and develop regimes which will assist towards the rehabilitation of offenders and the protection of society.
1. Assist the process of assimilating back into society those who are or have been in lawful custody.
1. Promote greater recognition of the effects of crime on those who have been its victims, whether directly or indirectly, and on society.

In pursuing these objects, the Company seeks to reflect and encourage Christian beliefs, principles and values.

The directors have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

During the year ended 31 March 2023, PFNI's principal activities were:

- Providing visitation, befriending, and opportunities for spiritual support to adults and young people while they are in lawful custody and after release.
- Offering care, support and hope to families of those who are in lawful custody and/or after their release from prison.
- Delivering our restorative justice programme (Sycamore Tree) to challenge the offender of the effects of crime both on the victim and the wider community.
- Working in close partnership with agencies who work within the Criminal Justice system.
- Encouraging the public to be aware of the issues faced by released prisoners to prevent re-offending.

PRISON FELLOWSHIP NORTHERN IRELAND

DIRECTORS' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

Achievements and performance

Services to people in lawful custody and after release

Through regular visits to:

Maghaberry - the high security prison housing adult men;

Magilligan - the medium security facility housing adult men and offering low-security accommodation for selected prisoners nearing the end of their sentence;

Hydebank Wood College - houses (a) young people between the ages 18 – 21 and (b) Ash House for female remand and sentenced prisoners.

- 4,570 visits were conducted to 1,296 individuals with
- 1,968 visits to 678 men in Maghaberry,
- 2,198 visits to 396 men in Magilligan,
- 136 visits to 83 young people in Hydebank Wood College, and
- 268 visits to 139 women in Ash House
- Weekly Lifesplan meetings are held every week in Maghaberry, Magilligan and Hydebank Wood. This work is further complemented by a week of special meetings held in May in Magilligan.

Prisons

One young woman known to Prison Fellowship over a number of years, said on a visit that she was due in court and would possibly be released. She asked if we could help her find an address post release as she was very nervous and anxious about navigating her way beyond the gate.

She was released late Friday afternoon, when we collected her from Hydebank. It became clear that she had not been given an address and had been told to contact the Housing Executive's out-of-hours line. Following a significant amount of time, she was offered a crash bed in a hostel in Belfast and told to report to the Housing Executive on Monday morning. This would have been possible had it not been that she needed to report for an appointment at 9am to obtain her medication some 75 miles away. She also had a compulsory probation appointment on the Monday morning. We explained the situation and that she couldn't possibly travel each day for medication, particularly as she only had a discharge grant of around £70 and would not be able to access the benefit office until the Monday.

The Housing Executive told us that they had no spaces for her closer to where her appointments were and if she refused the crash bed there was nothing else, they could do as she would be intentionally making herself homeless. After much discussion, we decided the best and only course of action was to pay for her to stay the weekend in a local hotel.

When we arrived and got her settled into the room, it was clear that she was overwhelmed. She later messaged to thank Prison Fellowship and spoke about how she felt "like a princess" in the room we were able to house her in for that weekend.

Roger is a service user who has engaged well with Prison Fellowship over the past number of years. He recently was going through a difficult and nerve-racking time as he went on trial for a substantial charge. During the court case proceedings, we were able to meet with him in Hydebank, offering support and listening to his fears and concerns. We were pleased when he expressed an interest in attending the football programme which we were able to run during the summer at Hydebank Wood and were able to see how he and the other guys involved benefited from the project.

During the 40th anniversary, we were delighted that he was able and willing to be interviewed and explain articulately how he and his family had benefited from the support provided by Prison Fellowship.

PRISON FELLOWSHIP NORTHERN IRELAND

DIRECTORS' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

Sycamore Tree

This is a victim awareness programme teaching the principles of restorative justice. It has been delivered in Maghaberry, Magilligan and Hydebank College by PFNI staff and supported by volunteers. Prisoners on the programme explore the effects of crime on victims, offenders, and the community, and discuss what it would mean to take responsibility for their personal actions. During 2022-2023, 6 programmes were conducted with 58 prisoners taking part. Sycamore Tree is an accredited course offering Open College Network/Gateway Qualifications Level 1 and Level 2 in Victim Awareness. 31 people were awarded Level 1 and 27 were awarded Level 2 qualifications. The value of this course has been recognised by the Northern Ireland Prison Service.

One Sycamore Tree participant wrote a letter to a staff member thanking him for everything that PF had done. He began attending the Friday night meetings and over a period of months he came to faith in God. He also attended the Sycamore Tree course and views life in a totally new way, even stating that he is really glad that he came to jail in order to get where he is today. For the first time in his life, he says that he has peace. PF has maintained good contact following his release. He is doing well and tells how one of his kids said to him, "We have got a new Daddy. Daddy's got a new heart." It's great to be part of these men's journeys and seeing them go on so well when they get out of prison.

Sycamore Tree has shown itself to be life-transforming to those who attend. We have witnessed men who hadn't much interest in even speaking to PF staff or volunteers really change and open up during the programme. The six-week course has had a massive impact on all who attend and those who have been charged with serious and violent offences. Remorse, regret, but ultimately restitution are the main words used to describe the impact.

We have seen men cry as they share how their crime has ruined the victim or victim's family's lives, their own family and indeed their own life. Men who have said how they hate themselves for what they have done and would love to express that in some way to the people they have affected. Seeing men take responsibility for their actions and wanting to change and move forward and help those affected move forward is what Sycamore Tree is all about.

Aftercare

We provided support to 195 individuals. That included:

- 598 home visits to 195 people.
- Former prisoners received practical support including assistance with securing accommodation, provision of transport to attend appointments, provision of furniture and advice.
- 'Voices of Hope' continued to meet and choir practices were held on Friday. There are 8 choir members made up of men who are former prisoners and two staff. During the year, they attended 4 events around the country.

Peter is a man we met in prison many years ago. We had sat beside him in Maghaberry on a Sycamore Tree course. Never did we think that one day a knock at the door would be Peter turning up after being released from prison. Since then, we have been on an Aftercare journey with him. He successfully completed probation and finished the remainder of his term on licence in the community.

A success story I hear you say, but he had a secret, one he said he could never tell anyone. One day, Peter shared with our Aftercare worker that he had a serious drug addiction to prescription medication. This had started when he was in prison. It went undetected and upon release he managed to dodge all the testing put in place whilst serving the remainder of his term. Peter felt he had managed to get away with it. He wrongly believed if anyone found out that he would be immediately recalled to custody. However, by hiding it, what he had in fact done was to become completely controlled by the medication. Every day of his life required him to consume vast amounts of prescription medication and it was killing him.

During this last year it took a long time to help him see that he needed to share this secret with health professionals and look for help before it was too late, even if that meant going back to prison. Eventually, after much pain and prayer, Peter knew that the Aftercare worker was right and that he needed to get help. In 2022, he signed up for a drug treatment programme provided by the Community Addictions Team. Because of his good record he would not be returned to prison, help would be provided. He attended interviews, assessments, and testing appointments.

PRISON FELLOWSHIP NORTHERN IRELAND

DIRECTORS' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

PF helped him to go to each appointment by providing transport and encouragement. Eventually, he was prescribed a substitute drug to help him break free from the illegal prescription medication and reduce the amount he was using. This was done under strict supervision of the Doctor, Nurses and Pharmacist.

The treatment began daily, then moved to weekly, and finally, monthly prescriptions. The Aftercare worker helped Peter from 2022-23 attend every appointment and ensure he received all the treatment provided. Life remains very difficult for him, but he has now found the support of a local church and he gave his life to the Lord in November 2022. He hopes to be baptised before the end of 2023. We continue to help Peter and know there is a long road ahead. With God's help, we are confident that He who began the good work in him will carry it on to completion.

Female Aftercare

Two volunteers assist with female Aftercare, supporting women on their release from prison. During the past year, we have commenced a programme 'Instilling Hope' in March 2023. Volunteers support the women mostly through visiting and helping with regular meetings.

We have between 3-5 women who attend alongside a volunteer and a staff member. Seeing the incredible need to provide a space for female ex-prisoners to meet on a regular basis helps to help instill hope, confidence and value on who they are. A space is created where they can be loved, supported, encouraged, and cared for both physically and spiritually. Through a link with a local church, we were able to provide practical support through a clothing Foodbank and social supermarket when needed. Most of the women who attended our PF female Aftercare Christmas dinner responded positively to the event. The other beautiful thing has been watching the women support each other.

While the group may be small there are many who we hope will be able to attend in the future. It is a big step for someone and we seek to make it as welcoming and easy to attend as possible. We also wish to establish another group in Belfast and one in the North West in the long term.

Family Work

PFNI aims to reach out to those living in the community. Through this work, the charity supports parents, partners and children of prisoners who often struggle with significant issues apart from imprisonment including financial hardship, suicide, self-harm and a variety of other physical, social, psychiatric and psychosocial conditions. Staff and volunteers are often confronted with many challenging issues and needs.

Throughout the year, a range of services were offered to families:

- 387 family visits were conducted across Northern Ireland offering ongoing support to 137 families. During 2022-2023 PFNI engaged 53 new families. Through these visits the charity offers befriending, a listening ear, and practical advice.
- 'Hands Up' Food Ministry: through this project, volunteers prepared 225 meals for 49 families.
- Christmas Hope: the annual food hamper and toy appeal provided 566 hampers and 722 toys.
- Christmas Dinners: hosted by two local churches and attended by 15 women and 42 men.

A mother hadn't been able to see her daughter in Hydebank in over 2 years as she lives in England and due to Covid and other pressures she wasn't able to have an in-person visit. We were able to collect this mother at the airport and drive her to the prison to visit her daughter. She said how much this meant to her both in terms of logistics and having the support before and after the visit. On a further visit, we were again able to provide transport and support for her and her other daughter who lives in a remote area. The daughter hadn't seen her sister in almost 10 years, the last time being when she was in her early teens. She said it was so good to be connected with her family again.

Our family Worker commented: "The single biggest benefit for those we support through the family work is to be a 'constant' in a wife, mother, or sister's life. They know they can call us at any time day and night and that we can be trusted and have their best interests at heart. They also know we will always be honest with them and that we are not bound by time constraints. They know they are free to talk and that we will truly listen to them, they know that we 'hear' them."

One of the families we supported was able to participate in a Family Group Conference (FGC). This series of meetings enabled the family to work through their shock, anger, and confusion as a result of the father's crime under the guidance and support of FGC trained facilitators.

PRISON FELLOWSHIP NORTHERN IRELAND

DIRECTORS' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

Volunteering

A volunteer returned to Prison Fellowship 10 years after she left her job following the pilot of the Sycamore Tree programme in Magilligan prison. She shared how it has been a real joy to see her come back as a volunteer with a heart for serving and being open to direction from staff. She has now re-joined PF as a Sycamore Tree volunteer in Magilligan prison and has successfully completed two courses and is thoroughly enjoying it.

Volunteers helped during Christmas Hope when we successfully delivered 564 food hampers and 722 parcels of toys - the largest number of parcels in PFNI's history. Concerns arose about how we would distribute this large number of gifts across the country given we are in the middle of a cost-of-living crisis. While we may have had our doubts about people choosing to deliver hampers with the cost of fuel etc., it was amazing to see how many men and women came along to offer their help. We ended up with over 60 volunteers arriving to make Christmas Hope 2022 succeed.

PFNI is committed to working in close partnership with Criminal Justice agencies. There are many examples of interagency working at an operational level where staff engage in multi-disciplinary meetings and support prisoners who are vulnerable or are struggling to adapt within the prison setting.

In addition to the operational relationships with statutory and voluntary organisations working within the Criminal Justice sector during 2022-2023, the charity was:

- represented on the 'Public Protection Agency Northern Ireland' (PPANI) a multi-agency forum made up of a range of statutory and voluntary organisations. PPANI aims to provide a multi-agency, coordinated system of risk assessment and risk management, that will be effective in reducing the immediate and long-term risk of sexual or violent re-offending,
- a member of the 'Restorative Justice Practices Forum'. The aim is to promote restorative justice philosophy and practice across all aspects of life and society,
- part of 'Accessing Services for Offenders' - an umbrella group of voluntary organisations working with people who are or have been in custody.

PFNI seeks to encourage the public to be aware of the issues faced by released prisoners to prevent re-offending.

During 2022-2023, the charity:

- spoke at 53 deputations to groups throughout Northern Ireland.
- supported 10 prayer groups, which meet each month.
- distributed 4 editions of 'News and Prayer Focus' to 1,304 individuals, and 535 people received monthly communication by electronic mail.

The work of PFNI during the year 1 April 2022 to 31 March 2023 could not have been achieved without the dedication of staff and volunteers, the financial support received from personal donors, churches, companies, NI Prison Service, and charitable trusts and foundations, and the strategic and operational partnerships with statutory colleagues: NI Prison Service Staff & Management, Probation and PSNI and voluntary agencies, Quakers, NIACRO and Christians Against Poverty.

PRISON FELLOWSHIP NORTHERN IRELAND

DIRECTORS' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

Financial review

The results are set out in detail on pages 10 to 23. The company returned net incoming resources for the year of £83,615 (2022: £163,599) leaving unrestricted funds of £162,687 (2022: £176,413) and restricted funds of £419,366 (2022: £322,025). The unrestricted funds are considered to be essential to provide sufficient funds to cover any unforeseen costs which may arise and fulfill legal obligations of the charity in the event that current levels of income are not maintained.

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The directors consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised.

The directors have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Structure, governance and management

The charitable company is governed by its Memorandum and Articles of Association. The company is not for profit and limited by guarantee, the liability of the members is limited to £1.

The organisation is governed by its Board of Directors who meet regularly.

The directors who served during the year and up to the date of signature of the financial statements were:

Mrs J Holley

Mr S Cairns

Dr G McIlroy (Chairman)

Mrs C Stirling

Mr R Pedlow

Mr S Nelson

(Resigned 14 March 2023)

Mrs H Dunn

Mr G Reynolds

The Board of Directors delegates the day-to-day work of the organisation to its Chief Executive Mr. Robin Scott. There is a team of nine employees and one hundred and four volunteers who ensure the successful delivery of high-quality services to help people who are, or who have been in lawful custody, and the families and victims of crime.

During 2022-2023 the Board of Directors:

1. Celebrated the 40th Anniversary of the founding of the charity which was delayed due to Covid.
2. Completed discussions with staff and Board to inform the strategic plan.
3. Updated Safeguarding policies and procedures.

PRISON FELLOWSHIP NORTHERN IRELAND

DIRECTORS' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

During the year ended 31 March 2023 the total number of hours offered by volunteers to Prison Fellowship Northern Ireland (PFNI) was 4,370. This is equivalent to 2.3 full-time staff and using the National Living Wage would be a cost to the charity of over £46,705.

The directors are indebted to the staff and volunteer teams for their selfless dedication and commitment to further the work of the organisation.

This report has been prepared in accordance with the provision applicable to companies entitled to the small companies exemption.

The directors' report was approved by the Board of Directors.

Dr G McIlroy (Chairman)

Director

Dated: 28 November 2023

Prison Fellowship Northern Ireland

Northern Ireland - Charity number 103772

Annual return

PRISON FELLOWSHIP NORTHERN IRELAND

INDEPENDENT EXAMINER'S REPORT

TO THE DIRECTORS OF PRISON FELLOWSHIP NORTHERN IRELAND

We report on the financial statements of the charity for the year ended 31 March 2023, which are set out on pages 10 to 23.

Responsibilities and basis of report

As the charity directors you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006. Having satisfied ourselves that the charity is not subject to audit under company law, and is eligible for independent examination, it is our responsibility to:

- examine the accounts under section 65 of the Charities Act (Northern Ireland) 2008;
- follow the procedures laid down in the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act; and
- state whether particular matters have come to our attention.

Basis of independent examiner's report

We have examined your charity accounts as required under section 65 of the Charities Act and our examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act. The examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as charity trustees concerning any such matters.

Our role is to state whether any material matters have come to our attention giving us cause to believe:

1. That accounting records were not kept in accordance with section 386 of the Companies Act 2006
2. That the accounts do not accord with those accounting records
3. That the accounts do not comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the 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
4. That there is further information needed for a proper understanding of the accounts to be reached.

PRISON FELLOWSHIP NORTHERN IRELAND

INDEPENDENT EXAMINER'S REPORT (CONTINUED)

TO THE DIRECTORS OF PRISON FELLOWSHIP NORTHERN IRELAND

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. We confirm that we are qualified to undertake the examination because we are a member of Chartered Accountants Ireland, which is one of the listed bodies.

We have completed our examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with following the Directions of the Charity Commission for Northern Ireland, we have found no matters that require drawing to your attention.

GMcG LISBURN
Century House
40 Crescent Business Park
Lisburn
BT28 2GN
Dated: 28 November 2023