

Scottish Charity No. SC002222

Prison Fellowship Scotland

Scottish Charitable Incorporated Organisation (SCIO)

Trustees' Report and Financial Statements

For the year ended 31 July 2025

Prison Fellowship Scotland

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Prison Fellowship Scotland

Report of the Trustees *for the year ended 31 July 2025*

The Trustees are pleased to present their report together with the financial statements of the organisation for the year ended 31 July 2025.

Status of Charity and Governing Document

Prison Fellowship Scotland (“PFS”) is a Scottish Charitable Incorporated Organisation (SCIO) (SC002222). It was registered in its current legal form on 26 May 2015. The charity was previously a Charitable Trust but changed its legal form to a SCIO in order to bring the structure of “PFS” in line with current Charity Law applicable in Scotland. The new SCIO replaced the earlier Trust which had been in existence since 4 May 1982.

Aims and Membership

Prison Fellowship Scotland is a Christian organisation that exists to show the love of Christ to men and women in prison. Through the work we do, we bring a message of hope and the possibility of a new beginning.

PFS is affiliated to Prison Fellowship International (“PFI”). PFI is a Christian ministry based in Washington DC and exists to serve and support the development of effective national Prison Fellowship ministries around the world. As a member of the PFI community, PFS makes an annual donation in support of the work of PFI. The Trustees consider the affiliation to PFI as being helpful to the work of PFS and the Trustees acknowledge and appreciate the on-going support and guidance received from PFI and affiliated organisations in Europe.

Primary objective

The charity is non-denominational and is established to support prisoners and their families, and to benefit society in general, by promoting the Christian religion and Christian values. To meet our primary objective we undertake the following seven objectives:

- Working alongside prison chaplains supporting them to give men and women the opportunity to explore the Christian faith.
- Promoting and delivering victim awareness /restorative justice courses in the prisons.
- Recruiting, training and supporting volunteers, providing opportunities for people from local churches to be part of Christian ministry in prison.
- Working with partner organisations so that as men and women leave prison they are offered practical support to successfully be established back into the community.
- Partnering with organisations that work with the families of those in prison to strengthen the relationships between people in prison and their children.
- Engaging with government and wider society to promote biblical standards of justice.
- Engaging with the wider Prison Fellowship community to learn from different approaches to prison ministry.

Trustees and Office Bearers

Trustees come from a range of backgrounds including Christian ministry, social work, education, prison service and business. New Trustees are appointed by the Board of Trustees having taken into consideration their relevant experience. The Trustees meet approximately four times per year both face to face and remotely. These meetings address issues such as strategy, engagement with the prison authorities, progress reports, personnel, and finance. Day-to-day control of “PFS” activities is undertaken by the Executive Director.

The Trustees who served in the year are as detailed below:

- | | |
|------------------|-----------------------|
| • Mr A Murray | Chairman |
| • Ms A Wilson | Treasurer |
| • Rev G Bell | |
| • Mrs S Berry | Resigned 19 June 2025 |
| • Mr A Creighton | |
| • Mr W Paul | |

Prison Fellowship Scotland

Report of the Trustees for the year ended 31 July 2025

Trustees and Office Bearers (cont'd)

- Mr R Longmuir Resigned 20 October 2024
- Mrs L Purvis Resigned 29 May 2025
- Mr M Robinson
- Mr M Sutherland
- Ms Jackie Ringan Appointed 9 April 2025

The following Trustees were appointed after the year end

- Ms Laura Kirk Appointed 29 September 2025
- Ms Fiona Watson Appointed 29 September 2025

Mr John Nonhebel is the Executive Director.

Achievements and performance

In the year 2024/25, the work of Prison Fellowship Scotland has continued on a similar trajectory. We continue to have opportunities to work in all the prisons in Scotland, based on our partnership agreement with the Scottish Prison Service. The level of activity has been much the same as the previous year. In some prisons, we have multiple activities each week; in others, just one session. There are times when these activities are disrupted due to staffing shortages, but overall we are grateful that the work we do provides purposeful hours of activity - out-of-cell time for prisoners, - which is welcomed and valued by both those in custody and the Scottish Prison Service.

Overall, we estimate we continue to provide over 10,500 hours of purposeful activities for those in custody, with our volunteers contributing 4,500 hours of their time to this work.

Summary of Outcomes:

Weekly conversational groups	The Prison Fellowship Conversation Groups remain at the heart of Prison Fellowship Scotland (PFS). These groups provide an opportunity for men and women in prison to explore the Christian faith. Run by volunteers, these groups have played a crucial role in our work. Over the last year, they have contributed approximately 6,000 hours of purposeful activity for those in custody. We are able to run these groups in 13 of the 17 establishments.
Sycamore Tree: Restorative Justice/Victim Awareness course	We have delivered our Sycamore Tree Restorative Justice / Victim Awareness course courses in all of the 17 prisons to a total of 380 prisoners.
Adventure Holidays for Children	Activities with the families of those in prison have continued; however, this year the numbers were lower, with just 15 young people attending holidays run by SU Scotland, with whom we partner. We are actively looking at ways of refreshing this project.
Angel Tree: Provision of Christmas gifts for children of prisoners	During the lead-up to Christmas, our Angel programme, in partnership with the family contact centres, ran in all but one of the prisons.
Weekly worship Services	In the last year, we have been frequently asked to help run the weekly worship services in the prison, often covering the absence of chaplains. We are grateful for this opportunity and for the way it demonstrates the trust that is placed in us by the Prison Service.
Other Prison based activities	With the prisons under pressure to provide more out-of-cell time for those in their custody, in a few prisons our volunteers are assisting with other activities, including music evenings, craft activities, and cooking classes.
Letter Writing	Our Letter-writing programme is now active in 11 out of the 17 establishments. We currently have 52 letter writers and over the year 272 letters were exchanged.

Prison Fellowship Scotland

Report of the Trustees *for the year ended 31 July 2025*

Volunteers	We have approximately 200 Volunteers on our list of those able to go into prison with the majority of these active in prison throughout the year. On top of this we have 52 letter writers
Partnership	The partnership with the Scottish Prison Service resulted in the running of 2 training events for 32 volunteers.

Prison Fellowship Groups

Faith Groups

The Prison Fellowship Conversation Groups remains as one of our core activities, helping us achieve our charitable goal of sharing the Christian faith with men and women in Scottish prisons. This year, we have been able to run groups in 14 of the 17 establishments. These groups are open to people of any faith or none but operate closely with the prison chaplaincy. The format varies between prisons, depending on the volunteers available and the guidance from prison staff. However, the focus remains the same - showing how the Christian faith can offer strength and motivation to make different life choices and break the cycle of offending and imprisonment.

Sycamore

We delivered our Sycamore Tree Programme to 380 men and women in all of the 17 prisons this year—a continued increase from the previous year. This growth is possible because of the strong support of the Scottish Prison Service (SPS), which recognises the programme's positive impact. This helps us achieve our charitable aim of Promoting and delivering victim awareness /restorative justice courses in the prisons.

Weekly services

Through our partnership with SPS, we continue to have strong relationships with chaplains in prisons across Scotland, as well as with the Chaplaincy Advisers at SPS headquarters. Because of this, we have been asked to step in when chaplains are on long-term sick leave, ensuring weekly services continue in the jails.

Other Prison based activities

In some of the prisons, chaplaincy and other prison staff have asked us to conduct additional out-of-cell activities for those in custody, simply to ensure they have more to do. This has included music groups, art activities, and cooking classes. We are grateful for these opportunities.

Letter Writing

Our letter-writing programme continues to be a significant programme for us. During the year, 272 letters were exchanged. This is slightly down on the previous year and may reflect the challenges of maintaining enthusiasm for the project. Given the rising levels of poor mental health and isolation in prisons, we recognise the value of this programme and will actively explore how it can be further developed.

Activities with Families

We continue to support the families of those in prison, recognising that strengthening parent-child relationships can help reduce reoffending. This year, we provided 15 children of prisoners with the opportunity to attend SU holidays. This is quite significantly down on last year, and we are in active discussions with SU Scotland to explore how this project can be refreshed.

The Angel Tree programme remains a vital part of this work, allowing us to provide Christmas gifts to prisoners' families in partnership with family visitor centres. Additionally, thanks to our strong relationships with prison authorities, we again facilitated a donation from a Glasgow-based company that refurbishes bicycles, enabling a bike to be gifted to a prisoner's family.

Prison Fellowship Scotland

Report of the Trustees for the year ended 31 July 2025

Support for Prisoners Week Programme

Prisoners Week Scotland is a small charity that raises awareness of the needs of those in prison among the Christian community. We again had a role in helping with the communication needs of this organisation although this was somewhat impacted by staff sickness.

Partnerships

Our formal partnership with SPS plays a crucial role in making our work possible. Through this collaboration, we have also built strong relationships with other prison groups, including education and recovery programmes, with whom we often run the Sycamore Tree course. Additionally, we continue working with third-sector organisations that provide through-care support and to who we refer individuals who we have been working with. This year, we have also strengthened our connections with other restorative justice organisations, ensuring we are actively involved as this area of work develops in Scotland.

Volunteers

At present, we have around 150 volunteers who are actively engaged in prison work, and an additional 52 in the letter-writing programme. As part of our agreement with SPS, we co-organise core training for all chaplaincy volunteers in Scottish prisons—not just those from PFS. This year, we delivered training to 32 additional volunteers in two locations.

Staffing

Our team now consists of three full-time staff members:

- Executive Director – Provides leadership and strategic direction for the organisation.
- Programmes Manager – Oversees programme delivery in prisons, liaises with chaplains, and supports volunteers.
- Communications Lead & Office Support – Manages communications, volunteer recruitment, and the letter-writing programme.

Financial review

Principal sources of funding

The Charity is funded by charitable trusts, individual and church and corporate donations. The Charity is most grateful to the individuals and organisations who have supported our work and events throughout the year.

Results for the year

The financial statements for the year are set out on pages 6 to 9. The Receipts and Payments Account on page 7 reflects a surplus of £16,470 - this compares to a 2024: deficit of £27,833.

Reserves

It is the policy of the Charity to maintain unrestricted funds, i.e. funds not committed or invested in fixed assets, at a level which equates to approximately three months unrestricted expenditure. This allows sufficient funds to enable ongoing work of the charity to be maintained.

The balance of £47,639 (2024: £43,405) on page 7 of general funds at the year-end is within this range. Restricted funds held at the year-end totalled £16,339 (2024: £4,103). Total reserves amounted to £63,978 (2024: £47,508).

Risk management

The Trustees regularly review the risk profile of “PFS”, In particular, the Executive Director maintains an ongoing dialogue with SPS and the Prison Chaplaincy Service to ensure compliance with all necessary procedures and protocols that may apply to “PFS” volunteers operating within the prison estate. This is of the utmost importance and is addressed at the periodic meetings of the Trustees. Other risks impacting on the activities of “PFS” are also addressed at this time.

Prison Fellowship Scotland

Report of the Trustees *for the year ended 31 July 2025*

Reference and administrative details

Principal office

Prison Fellowship Scotland
Connect House
42 Hollowglen Road
Glasgow
G32 0DP

Bankers

Virgin Money
30 St Vincent Place
Glasgow
G1 2HL

Approved by the Trustees on 28 April 2026 and signed on their behalf by:

Signed by:

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Mr Andrew Murray
Chairman/Trustee

Prison Fellowship Scotland

Report of the Independent Examiner to the Trustees for the year ended 31 July 2025

I report on the accounts of the charity for the year ended 31 July 2025 which are set out on pages 7 to 10.

Respective responsibilities of trustees and examiner

The charity's Trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity Trustees consider that the audit requirement of Regulation 10(1) (d) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended). An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeks explanations from the trustees concerning such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent Examiner's statement

In the course of my examination, no matter has come to my attention

1. which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with Section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations (as amended), and
- to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations (as amended) have not been met, or

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

DocuSigned by:

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Jonathan N Innes FCCA
Managing Director

Innes & Partners Limited
 Chartered Certified Accountants

Innes House
 18 Shairps Business Park
 Houstoun Road
 Livingston
 EH54 5FD

Date: 28 April 2026

Prison Fellowship Scotland

Receipts and Payments Account for the year ended 31 July 2025

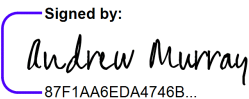
	Notes	General fund	Restricted fund	2025 Total	General fund	Restricted fund	2024 Total
		£	£	£	£	£	£
Receipts							
Trust Grants		55,520	11,000	66,520	61,320	12,100	73,420
Individuals donations		38,775	8,328	47,103	23,585	5,929	29,514
Church donations		9,957	1,100	11,057	5,824	716	6,540
Corporate donations		4,200	-	4,200	4,200	-	4,200
Gift Aid reclaimed		10,842	-	10,842	2,523	-	2,523
Bank interest		917	-	917	1,088	-	1,088
The Big Give fundraising		25,688	-	25,688	-	-	-
Sundry income		-	-	-	159	98	257
Total receipts		145,899	20,428	166,327	98,699	18,843	117,542
Payments							
Gross salaries	3	105,103	-	105,103	98,985	-	98,985
Travel costs		6,106	-	6,106	4,720	2,473	7,193
Training costs		1,156	-	1,156	202	122	324
Recruitment costs		-	-	-	13	-	13
Ministry and mission costs		-	11,353	11,353	4,901	7,143	12,044
Office costs		11,303	-	11,303	940	10,408	11,348
Insurance costs		1,217	-	1,217	928	-	928
ICT costs		4,390	-	4,390	4,397	20	4,417
Events costs		1,737	-	1,737	2,540	71	2,611
Publicity costs		2,128	-	2,128	3,888	183	4,071
Overhead costs		5,364	-	5,364	3,301	140	3,441
Total payments		138,504	11,353	149,857	124,815	20,560	145,375
(Deficit)/surplus before transfers		7,395	9,075	16,470	(26,116)	(1,717)	(27,833)
Transfer between funds		(3,161)	3,161	-	(5,820)	5,820	-
Net (decrease)/increase in cash for the year		4,234	12,236	16,470	(31,936)	4,103	(27,833)
Cash balances brought forward		43,405	4,103	47,508	75,341	-	75,341
Cash balances carried forward		47,639	16,339	63,978	43,405	4,103	47,508

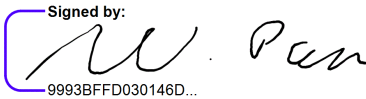
Prison Fellowship Scotland

Statement of Balances as at 31 July 2025

	Notes	2025			2024		
		Opening balance	Surplus for year	Closing balance	Opening balance	(Deficit) for year	Closing balance
		£	£	£	£	£	£
Bank account balances		47,508	16,470	63,978	75,341	(27,833)	47,508
Represented by:							
Unrestricted fund	5			47,639			43,405
Restricted funds	6			16,339			4,103
				63,978			47,508
Statement of assets at 31 July 2025							
Gift aid tax reclaim due				3,558			11,132
Statement of liabilities at 31 July 2025							
Independent examination fee				630			600
Outstanding invoices				58			388
Total liabilities				688			988

The financial statements on pages 7 to 10 were approved by the Trustees on 28 April 2026 and signed on their behalf by the undernoted:

Signed by:

87F1AA6EDA4746B...
Mr Andrew Murray
Chairman/Trustee

Signed by:

9993BFFD030146D...
Mr William Paul
Trustee

The notes on pages 9 to 10 form part of these financial statements.

Prison Fellowship Scotland

Notes to the financial statements for the year ended 31 July 2025

1. Accounting policies

Accounting convention

The financial statements have been prepared under the historical cost convention, and in accordance with the Charities Accounts (Scotland) Regulations 2006 (as amended).

Basis of financial statements

The financial statements have been prepared on a receipts and payments basis.

Receipts and Payments Account

For the purpose of the Receipts and Payments account as shown on page 6, funds are defined as follows:

Unrestricted funds comprise grants and other income received for the objects of the charity without further specified purpose and are available as general funds.

Restricted funds comprise income which has been received for the objects of the charity and specified for a restricted purpose within these objects by the donor.

2. Transactions with Trustees and related parties

There were no transactions with the Trustees during the year ending 31 July 2025 (2024: nil). One Trustee was reimbursed £nil (2024: £436) for expenses incurred in the course of "PFS" activities.

3. Staff costs and numbers

	2025	2024
	£	£
Gross salaries	95,646	93,270
Employer's NI	2,911	-
Employer's pension contributions	6,546	5,715
	105,103	98,985

The average number of employees during the year was 3 (2024:3).

4. Grants and donations made

	General fund	Restricted fund	2025 Total	2024 Total
	£	£	£	£
Angel Tree	1,946	2,553	4,499	4,783
SU Holidays	-	3,992	3,992	4,353
Integrate	-	-	-	2,250
Glasgow City Mission	-	-	-	100
Sycamore Tree	1,599	928	2,527	-
Letter Writing fund	-	43	43	-
Fellowship fund	-	292	292	-
	3,545	7,808	11,353	11,486

5. Unrestricted funds

	Balance at 01.08.2024	Receipts	Payments	Transfers	Balance at 31.07.2025
	£	£	£	£	£
General fund	43,405	145,899	(138,504)	(3,161)	47,639
Total unrestricted funds	43,405	145,899	(138,504)	(3,161)	47,639

Prison Fellowship Scotland

Notes to the financial statements for the year ended 31 July 2025

5. Unrestricted funds (cont'd)

Explanation of funds

The *General fund* represents all income and expenditure relating to the primary focus activities of the charity, other than those for which funding is restricted.

6. Restricted funds

	Balance at 01.08.2024	Receipts	Payments	Transfers	Balance at 31.07.2025
	£	£	£	£	£
Angel Tree Projects fund	-	3,748	(4,499)	751	-
Fellowship fund	-	196	(292)	96	-
Letter Writing fund	-	-	(43)	43	-
PFS Overheads fund	830	1,320	-	-	2,150
Sycamore Tree fund	-	1,000	(2,527)	1,527	-
Book (40th Anniversary) fund	98	-	-	(98)	-
Events fund	661	14	-	-	675
Summer Holiday fund	300	3,150	(3,992)	842	300
Non - Faith Based Work fund	2,214	11,000	-	-	13,214
Total restricted funds	4,103	20,428	(11,353)	3,161	16,339

Explanation of funds

The *Angel Tree project* takes place in the lead-up to Christmas each year. In partnership with prison visitor centres, Prison Fellowship Scotland arranges for the children of prisoners to receive a Christmas gift and supports the running of other Christmas activities.

The *Fellowship fund* represents funds used to support weekly Bible study groups happening in most of the prisons where men and women in prison have the opportunity to explore the Christian faith. These groups are run by volunteers who are supported by PFS staff.

The *Letter Writing fund* programme supports volunteers who are trained to write letters to men and women in prison. This is a monitored project that is an official SPS programme, and letters are screened to ensure that all aspects of risk are managed.

The *PFS Overheads fund* acknowledge that there are a range of support activities that are necessary, including networking and fundraising, and monitoring the finances, which are not directly associated with any project but are necessary for the running of the organisation.

The *Sycamore Tree fund* project is a six-week victim awareness course run in prisons in Scotland, based on principles of Restorative Justice. Men and women across the prison estate are encouraged to attend this course to address their offending behaviour.

The *Book (40th Anniversary) fund* represents funds to support the writing of a book celebrating 40 years of PFS but is now closed.

The *Events fund* represents funds relating to events run to fundraise for the organisation.

The *Summer Holiday* fund represents costs incurred to give opportunities for the children of men and women in prison to attend a SU holiday.

The *Non - Faith Based Work fund* represents money received from funders who do not want to fund faith-based work. It is agreed the funds will not be used towards staff salary costs.