



The Howard League for Penal Reform in Scotland

Committee Report and Accounts for the Year 2025

Charity Number SC017234

Independent Examiner's Report to the Trustees of the Howard League for Penal Reform in Scotland.

I report on the accounts of the charity for the year ended 31 December 2025 which are set out on pages 8 to 9.

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. The charity Trustees consider that the audit requirement of Regulation 10(1) (d) of the 2006 Accounts Regulations does not apply. It is my responsibility to examine 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 2006 Accounts Regulations. An examination includes 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 any 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

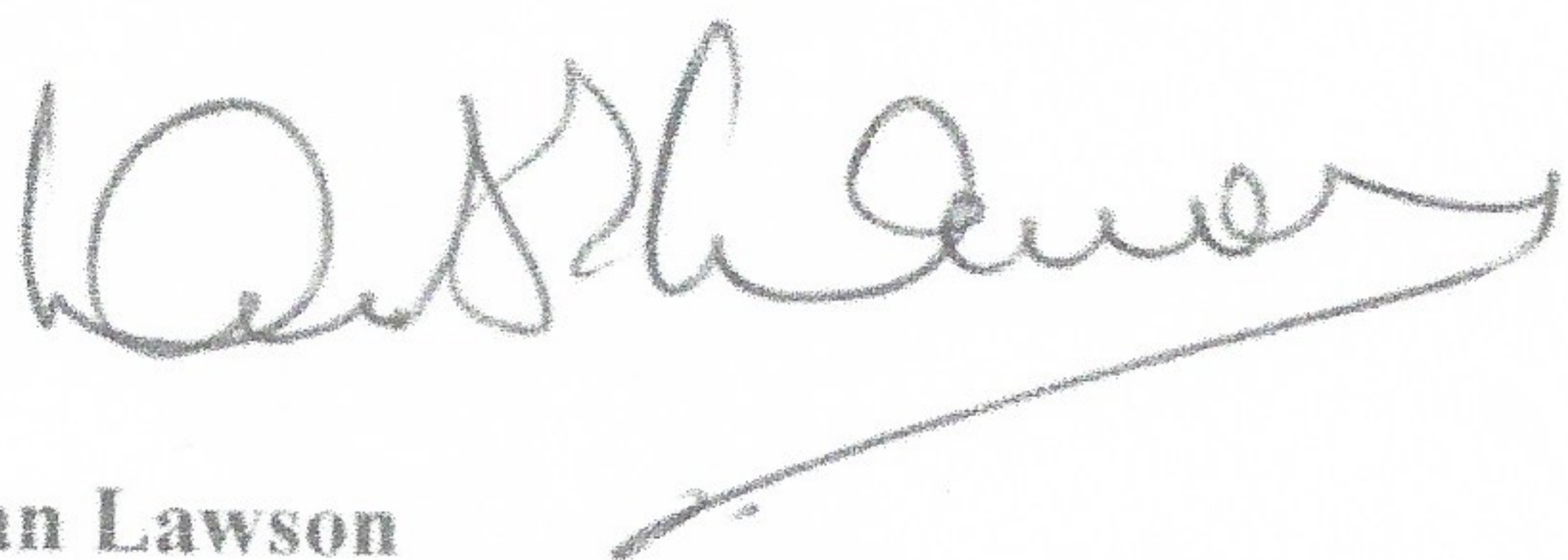
In the course of my examination, no matter has come to my attention

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
- to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations

have not been met, or

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



Ian Lawson

Member of the Institute of Chartered Accountants of Scotland

1 Belmont View, Edinburgh, EH12 6JJ

Dated: 19 May 2026



The Howard League for Penal Reform in Scotland

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Charity Number SC017234

Appointment of Executive Committee Members

HLS is an independent organisation. It holds an Annual General Meeting every calendar year at which members elect the office-bearers and the ordinary members of the Executive Committee for the ensuing year.

All nominations, seconded by another member, must be received by the Secretary at, or prior to, the Annual General Meeting. All members of the Executive Committee are eligible for re-election, but each stands for election individually, duly nominated and seconded.

The Executive Committee has power to co-opt up to three members. Where an office bearer resigns other than at an Annual or an Extraordinary General Meeting, the Executive Committee may appoint an HLS member to fill the vacated office until the next Annual or Extraordinary General Meeting.

The Executive Committee may only appoint an HLS member to fill the vacated office until the next Annual or Extraordinary General Meeting. If not already a member of the Executive Committee, a person so appointed becomes a member of the Committee.

As in recent years, the Annual General Meeting for 2024 was held remotely with members invited to join a Google Meet call. The HLS Committee appointed two new Trustees during 2025.

Relationship with Other Organisations

We are the only campaigning organisation dedicated to penal reform based in Scotland. HLS is entirely funded by voluntary donations and the occasional grant. We do not seek government funding so that we can speak out freely on issues of concern. Although we share the same aims and objectives as the Howard League in England and Wales, we do not receive any funding from them.

We have been independent since 1979, with our own constitution and a dedicated focus on penal reform in Scotland. Whilst potential confusion between the two organisations can arise, we seek to balance the need for differentiation with the advice and support offered by Howard League for Penal Reform in England and Wales.

HLS is not formally affiliated with any umbrella group, although we continue to collaborate with others in pursuing related objectives, for example, with the Human Rights Consortium Scotland (HRCS), the Scottish Human Rights Commission (SHRC), the National Preventive Mechanism (NPM) and the Criminal Justice Voluntary Sector Forum (CJVSF). Members of our Executive Committee also sit on the National Community Justice Leadership Group and the Advisory Group on Reviewing the Age of Criminal Responsibility.

Purpose of the Charity

The objects of HLS as stated in its constitution 'are to promote humane and rational penal policies in Scotland and to foster constructive policies of crime prevention and rehabilitation'.

HLS continues to publicly describe its work as *"Promoting just responses to the causes and consequences of crime"*.

Policy and Advice Provision

Our Policy and Public Affairs Adviser is Emma Jardine.

Summary of Activities and Achievements

Fundraising

During the year 2025 we continued to search for organisations with an interest in penal policy and in awarding grants to charities such as ours. So far, a fruitless search.

HLS Committee meetings have continued using Google Meet. Our annual Drummond Hunter Lecture held in November 2025 featured as our keynote speaker Sara Snell Chief Inspector of Prisons in Scotland on the subject of "Towards Humane Prisons". This event was free to members and chargeable to non-members.

Whilst financially solvent for at least the next year, HLS continues to search for further potential funding streams, although noting that our low financial turnover, non-service-based model and target beneficiary group of offenders and ex-offenders, still severely restricts the grants available to us.

In July 2025 Howard League Scotland launched its new website which our Policy and Public Affairs Adviser built and populated using Squarespace. The cost was largely covered through donations.

Income from Membership and Donations

Our income from membership and donations, including Gift Aid, increased slightly from £6,817 (excluding the Gift Aid arising in 2024 from the donation from the Institute of NOW in 2023) in 2024, to £7,567 in 2025.

Membership in 2025 fell slightly to 175 members (186 in 2024). There was some decline in student members but growth of 6 new Full/Life Members and 1 new Corporate member.

Strategic Plan 2025

In 2019, our strategic theme was agreed as ‘who should be in custody and how they should be accommodated?’ and this theme continues. This encompassed overall prison conditions, mental health provision in prisons, imprisonment of vulnerable people, human rights, the use of remand and parole.

We continue to campaign for:

- a reduction in the prison population size, whilst continuing to highlight issues specific to the women’s prison estate
- an increase in the minimum age of criminal responsibility, to meet and exceed international standards set by the United Nations Committee on the Rights of the Child
- effective community sentences as an alternative to short-term prison sentences
- appropriate and proportionate spent convictions legislation.

Activities Report - Parliamentary and Other Engagement

January – April

- In March 2025, our Convenor David Mackie, our PPAA and committee member Katrina Morrison were invited to meet the Scottish Government Parole Policy Team in order to feed into the Government consultation on parole.
- Also in March 2025, our Convenor and PPAA had a productive meeting with the new Chief Inspector of Prisons in Scotland, Sara Snell. It was agreed that they would continue to meet on a quarterly basis.

May - July:

- In May 2025, our PPAA gave a presentation to Napier University Masters in Applied Criminology and Forensic Psychology students, outlining the role of HLS and of a Policy and Public Affairs Adviser in particular.
- Also in May 2025, our Convenor, committee member Gillian Robinson and our PPAA attended the Scottish Sentencing Council's second research symposium, 'Efficacy in sentencing – a comparative perspective' at the University of Edinburgh.
- In May 2025, HLS responded to the Sentencing and Penal Policy Commission's Call for Evidence. A newsletter to our members and subscribers advising of this and the background to the Commission was sent out in June 2025.
- In May 2025, committee member Katrina Morrison and our PPAA attended a meeting with members of the European Committee for the Prevention of Torture and Inhuman or Degrading Treatment or Punishment (CPT) ahead of its visit to Scotland.
- In June 2025, our PPAA attended an Edinburgh University conference, 'Expanding Global Understandings of the Environmental Conditions of Detention'.
- In July 2025, our Convenor and PPAA had another meeting with HMIPS Chief Inspector, Sara Snell, where her plans to be able to introduce unannounced visits by May 2026 were outlined, alongside a review of the inspection standards.
- In July 2025, our PPAA attended a CJVSF facilitated meeting with Prof. Graham Towl who is conducting a review of SPS's anti-suicide strategy, "Talk to Me".

August - October:

- In September 2025 our PPAA responded to the Call For Evidence for the Prostitution (Offences and Support) (Scotland) Bill in response to contact from an interested party.

November – December

- In November 2025, our Convenor and PPAA attended the Scottish Sentencing Council's 10 year anniversary conference.

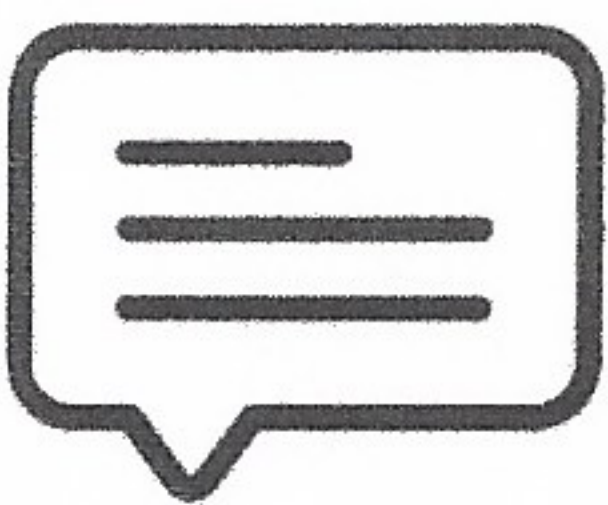
- In November 2025, our PPAA presented a paper entitled “Penal Reform Processes. Are We Nearly There Yet?” at a Quakers event for Prisoners’ Week. The theme this year was “Crossroads ... What Next?”
- In November 2025, we held our annual Drummond Hunter Lecture which was particularly well attended this year.
- In December 2025, our PPAA attended a Criminal Justice Voluntary Sector Forum session to hear from Martyn Evans (Chair of the Scottish Sentencing and Penal Policy Commission) on the Commission’s progress.
- Also in December 2025, our PPAA met with members of the Civil Society in the Penal System Association (CISST), a Türkiye-based civil society organisation who work “to protect the rights and well-being of people in prison and to promote transparency, accountability, and more humane conditions within the penitentiary system”.
- In December 2025, our Convenor and PPAA met with members of Audit Scotland who sought the views of HLS on progress made on the Court backlog and the recommendations of a previous report to which we had input.
- In December 2025, our PPAA attended a SCCJR event on ‘International Perspectives on Parole’s Present and Possible Futures’. The main speaker was Prof. Harry Annison from the University of Southampton.

Events Programme



As previously mentioned, on 25 November 2025, we held our annual Drummond Hunter Lecture which was particularly well attended this year and featured, as our keynote speaker, Sara Snell Chief Inspector of Prisons in Scotland on the subject of "Towards Humane Prisons". Planning is underway for our 2026 Drummond Hunter Lecture.

Media Coverage



Broadcast Media

- In February 2025, we were referenced in an article in Inside Times written by Prof. Sarah Armstrong about deaths in prison custody.
- Also in February 2025, our PPAA was on BBC Radio Scotland talking about emergency prison early release.
- Again in February 2025, our PPAA was quoted in an article in The Ferret which was investigating issues at HMP Addiewell and was also quoted in an article in The National in response to the same issue.

- Also in February 2025, our PPAA was on Bauer Radio's network of stations discussing the early prisoner release.
- In April 2025, our PPAA was quoted in an article in the Daily Record about the full inspection of HMP Barlinnie.
- Also in April 2025, The Herald article on the ageing prison population quoted HLA as "Prison Reform group Howard League Scotland said it is "high time" to move older people into "more suitable environments". Also quoted in 1919 magazine on 3 June 2025: "As the overall prison population ages and more older people convicted of historic sexual abuse enter the system, the situation is only going to get worse". Also referenced extensively in July 2025 in Scottish Legal News.
- In November 2025 HLS was quoted in Inside Times in an article about the high prevalence of violence at HMP Addiewell: "Prisons should never be a place for private profit at the expense of vulnerable people. There is increasing evidence of serious issues related to Addiewell which need to be resolved with urgency."

Our Impact in 2025

Much of our work in 2025 again focused on raising our profile at Parliamentary level in order to influence debate, legislation and policy. This and other activities were particularly aimed at the question of overcrowding in prisons, the early release scheme and the ongoing issue of remand prisoners.

We have been quoted extensively in Parliamentary debates and Topical Questions and tabled a number of Freedom of Information requests.

We have made new links with organisations such as the Quakers who share our enlightened approach to criminal justice.

Our media profile remains favourable and we have consolidated our position as an authoritative voice on matters of Scottish criminal justice. This has been assisted by an acknowledgement that our warnings about the serious implications of an unsustainably high prison population have become the new reality in Scotland.

Signed on behalf of the Executive Committee



Hugh R Craig, Trustee

Date : 28th April 2026

**Howard League for Penal Reform in Scotland
Receipts and Payments Accounts for the Year Ended 31 December 2025**


	<i>Note</i>	<i>Unrestricted Funds £</i>	<i>Restricted Funds £</i>	<i>Total 2025 £</i>	<i>Total 2024 £</i>
Receipts					
Membership and Donations		7,567	-	7,567	14,317
Grants					
Conference Fees		250		250	275
Total Receipts:		7,817	-	7,817	14,592
Payments					
Lecturers' Expenses and Room Hire		480		480	308
General Administration		17,422		17,422	18,892
Website Costs		854		854	902
Other Miscellaneous					
Total Payments:		18,756	-	18,756	20,102
Surplus/(Deficit) for the Year		(10,939)	-	(10,939)	(5,510)

**Howard League for Penal Reform in Scotland
Statement of Balances as at 31 December 2025**

Funds Reconciliation	<i>Unrestricted Funds £</i>	<i>Restricted Funds £</i>	<i>Total 2025 £</i>	<i>Total 2024 £</i>
Cash at Bank at 31/12/24	29,410	-	29,410	34,920
Surplus/(Deficit) for year	(10,939)	-	(10,939)	(5,510)
Cash at Bank at 31/12/25	18,471	-	18,471	29,410

HLS has no other investments, assets or material liabilities.
Approved by the members of the Executive Committee on 28th April 2026.

Signed


Hugh R Craig FCCA, Treasurer

Notes to the Accounts

1. Miscellaneous & Events

In the past, funds were generated from entry fees to HLS run events and conferences. HLS is gradually re-establishing a series of such events and this should help generate funds in the future. Most funds are now generated from membership subscriptions which have remained relatively static over recent years.

2. Donations and Grants

Howard League Scotland will submit a grant application with the Bank of Scotland Foundation. Previous submissions have been rejected.

3. Basis of Accounting

These accounts have been prepared on the Receipts & Payments basis in accordance with the Charities & Trustees Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

4. Nature and Purpose of Funds

Unrestricted funds are those that may be used at the discretion of the Trustees in furtherance of the objects of the charity. The Trustees maintain a single unrestricted reserve fund for the day to day running of the charity.

Restricted funds when they arise may only be used for specific purposes. Restrictions arise when specified by the donor or when funds are raised for specific purposes.

5. Ongoing Solvency

Whilst the League continues to search for funds from grant awarding bodies, it is recognised that without a substantial grant in the near future or further event and membership income, we will have to consider, once again, ways to reduce our outgoings before the end of the 2026 financial year.