

Scottish Prison Service Benevolent Fund

Scotland · Charity number SC021603

Details

Status	Active
Legal form	Unincorporated association
Registered	1993-06-16
Register	View on the OSCR register

Contact

Address 34 Redhall Road
Longstone
Edinburgh
EH14 2HN

Activities

Activities: 'It makes grants, donations, loans, gifts or pensions to individuals','It makes grants, donations or gifts to organisations'

Purposes: 'the prevention or relief of poverty','the advancement of health'

What the charity does: to assist people in time of emergency

Beneficiaries: 'Children or young people','Older People','People with disabilities or health problems','Other defined groups','Other charities or voluntary bodies'

Objectives: the promotion of relief of poverty. the advancement of health. any other purpose that may reasonably be regarded as analogous to any of the preceding purposes

Geography

- **Main operating location:** City of Edinburgh
- **Geographical spread:** Operations cover all or most of Scotland

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£41,305	£18,669	-	0
2024-03-31	£78	£13,827	-	0
2023-03-31	£26,674	£13,811	-	0
2022-03-31	£21,149	£31,167	-	0
2021-03-31	£21,775	£12,690	-	0

Scottish Prison Service Benevolent Fund

Scotland - Charity number SC021603

Accounts

APPENDIX 1



Office of the Scottish Charity Regulator

Trustees' Annual Report for the period

		Period start date			Period end date		
From	Day	Month	Year	To	Day	Month	Year
	01	04	2024		31	03	2025

Reference and administration details

Charity name	Scottish Prison Service Benevolent Fund
Other names charity is known by	BENFU
Registered charity number	SC021603
Charity's principal address	HM Prison Polmont Brightons Polmont Postcode FK2 OAB

Names of the charity trustees on date of approval of Trustees' Annual Report

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1		Chair		BENFU Membership
2		Secretary		BENFU Membership
3		Treasurer		BENFU Membership
4		Trustee		BENFU Membership
5		Trustee		BENFU Membership
6		Trustee		BENFU Membership
7		Trustee		BENFU Membership
8		Trustee		BENFU Membership
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

Reference and administration details

Names of all other charity trustees during the period, if any, (for example, those who resigned part way through the financial period)

Name

Dates acted if not for whole year

Structure, governance and management

Type of governing document

The Scottish Prison Service Benevolent Fund (BENFU) is a charitable unincorporated fund and the purposes and administration arrangements are set out in our constitution.

Trustee recruitment and appointment

All trustees are appointed or reappointed by the members of BENFU at our annual general meeting, which is held in August annually.

Objectives and activities

Charitable purposes

Our purposes and objects as set out in our constitution are the promotion of relief of poverty and the advancement of health. Beneficial groups include children/young people, older people, people with disabilities or health problems, other defined groups and other charities/voluntary bodies. BENFU covers all or most of Scotland but requests from other areas will always be considered.

Summary of the main activities in relation to these objects

Requests for assistance have varied from us providing funding for vouchers for food to alleviate child poverty, assistance with travel costs to and from hospital, Simba, Flowers and wheelchair.

APPENDIX 1

Achievements and performance

Summary of the main achievements of the charity during the financial period

It has been a busy and successful year with our membership standing at 1435. All our funds are raised through our members and this year we have dealt with 8 requests for assistance. We have given £7359.35 to these requests over the year.

Financial review

Brief statement of the charity's policy on reserves

BENFU maintains a level of unrestricted reserves which aids with the achievements of objectives as outlined in the constitution and on page 2 of this report. The unrestricted free reserves at the financial year end were £35562.64.00

Details of any deficit

Nil

Donated facilities and services (if any)

Nil

APPENDIX 1

Other optional information

The National Committee of BENFU continues to visit as many establishments as possible to impart our knowledge and experience of operating our charitable fund to local members. This also gives us the opportunity to ensure that local committees are complying with all Rules and Regulations. This year we visited the following establishments:

Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)

Full name(s)

Position (e.g. Chair)

Date

COMMITTEE MEMBER

Del. Chair.

20/6/25

Receipts and Payments Accounts for the year ended 31 March 2025

Scottish Prison Service Benevolent Fund SC021603

	2025	2024
	£	£
RECEIPTS		
Membership subscriptions	41285.14	63.00
Compensation from BoS		
CAF Interest	20.76	15.36
Bank Interest		0.00
		0.00
Total Receipts	41305.90	78.36
PAYMENTS		
NC Expences		
Subscriptions to Local Committees	9897.24	9827.09
Assistance	7359.35	3700.00
Other		
	1113.00	0.00
Total payments for charitable activities	18369.59	13527.09
Governance costs		
AGM Costs	0.00	0.00
Accountance	300.00	300.00
Total governance costs	300.00	300.00
Total Payments	18669.59	13827.09
Surplus/ (Deficit) for year	22638.31	-13748.73
All funds are unrestricted		
Bank and Cash in hand		
Opening balances	12926.33	26674.22
Surplus/ (Deficit) for year	22638.31	-11586.00
Closing Balances	35562.64	12926.33
Reserves		

Closing Balances

35562.64 12926.33

Assets

Equipment

0.00 0.00

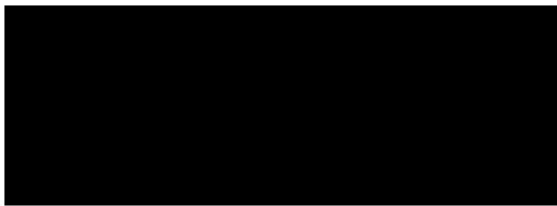
Closing Balances

35562.64 12926.33

All funds are unrestricted

Approved by the Trustees and signed on their behalf

Signed as correct:



Receipts and payments accounts

For the period from				to			
	01	04	2024		31	03	2025

Section A Statement of receipts and payments

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total funds current period to nearest £	Total funds last period to nearest £
A1 Receipts						
Subscriptions	41,285				41,285	63
Legacies					-	
repayment from peterhead					-	
compensation from BoS					-	
Gross trading receipts					-	
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
Interest from BankCAF	20				20	15
A1 Sub total	41,305	-	-	-	41,305	78
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
A2 Sub total	-	-	-	-	-	-
Total receipts	41,305	-	-	-	41,305	78
A3 Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments directly to local Committees	9,897				9,897	9,827
Assistance Payments	7,359				7,359	3,700
Governance costs:					-	
Audit / independent examination					-	
Accountance	300				300	300
Legal costs					-	
Other	1,113				1,113	
A3 Sub total	18,669	-	-	-	18,669	13,827
A4 Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
A4 Sub total	-	-	-	-	-	-
Total payments	18,669	-	-	-	18,669	13,827
Net receipts / (payments)	22,636	-	-	-	22,636	(13,749)
A5 Transfers to / (from) funds						
Surplus / (deficit) for year	22,636	-	-	-	22,636	(13,749)

Section B Statement of balances

Categories	Details	Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total current period	Total last period
		to nearest £	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £
B1 Cash funds	Cash and bank balances at start of year	12,926				12,926	26,522
	Surplus / (deficit) shown on receipts and payments account	22,636				22,636	3,632
						-	
						-	
	Cash and bank balances at end of year	35,562	-	-	-	35,562	30,154

(Agree balances with receipts and payments account(s))

17 381

Categories	Details	Fund to which asset belongs	Market valuation	Last year
			to nearest £	to nearest £
B2 Investments				
	Total		-	-

Categories	Details	Fund to which asset belongs	Cost (if available)	Current value (if available)	Last year
			to nearest £	to nearest £	to nearest £
B3 Other assets					
		Total		-	-

Categories	Details	Fund to which liability relates	Amount due	Last year
			to nearest £	to nearest £
B4 Liabilities				
	Total		-	-

Categories	Details	Fund to which liability relates	Amount due (estimate)	Last year
			to nearest £	to nearest £
B5 Contingent liabilities				
	Total		-	-

Signed by one or two trustees on behalf of all the trustees	Signature	Print Name	Date of approval

Section C Notes to the Accounts

C1 Nature and purpose of funds (may be stated on analysis of funds worksheets)

Funds generated are to be used to meet the purpose and objectives set out in our constitution

C2 Grants	Type of activity or project supported	Individual / institution	Number of grants made	£
		Benevolent Fund donations*	Institutions	14
			Total	9,897

C3a Trustee remuneration	If no remuneration was paid during the period to any charity trustee or person connected to a trustee cross this box (otherwise complete section 3b)	X
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C3b Trustee remuneration - details	Authority under which paid	£

C4a Trustee expenses	If no expenses were paid to any charity trustee during the period then cross this box (otherwise complete section 4b)	
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C4b Trustee expenses - details		Number of trustees	£

C5 Transactions with trustees and connected persons	Nature of relationship	Nature of transaction	Transaction amount (£)	Balance outstanding at period end (£)

C6 Other Information

Funds are paid to the Local prison Officers Benevolent funds and payments are then made to the individuals concerned by the Local Benevolent Fund Branches

Additional analysis (1)

Analysis of receipts and payments

1 Donations

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
Member Subscriptions	41,285				41,285	-
					-	
					-	
Total	41,285	-	-	-	41,285	-

reference

2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £	Total current period to nearest £	Total last period to nearest £
			-	
			-	
			-	
Total	-	-	-	-

3 Gross receipts from other charitable activities

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
					-	
					-	
					-	
					-	
					-	
Total	-	-	-	-	-	-

4 Payments relating directly to charitable activities

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
Subs paid to local committees	9,897				9,897	12,576
					-	
					-	
					-	
					-	
					-	
					-	
Total	9,897	-	-	-	9,897	12,576

reference error

Additional analysis (2)

5 Breakdown of unrestricted funds

	2024-2025 General Fund Income	2024-2025 Restricted Income	2024-2025 Restricted Income	2024-2025 Restricted Income	Total unrestricted funds	Total unrestricted funds last period
Receipts						
Donations	41,285				41,285	23,166
Legacies					-	
Grants					-	
Receipts from fundraising activities					-	
Gross trading receipts					-	
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities	20				20	113
Sub total	41,305	-	-	-	41,305	23,279
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	41,305	-	-	-	41,305	23,279
Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payment directly to local Committees	9,897				9,897	8,767
Assistance Payments	7,359				7,359	10,550
Governance costs:					-	
Audit / independent examination					-	
Accountance	330				330	330
Legal costs					-	
Others	1,083				1,083	
Sub total	18,669	-	-	-	18,669	19,647
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total	-	-	-	-	-	-
Total payments	18,669	-	-	-	18,669	19,647
Net receipts / (payments)	22,636	-	-	-	22,636	3,632
Transfers to / (from) funds					-	
Surplus / (deficit) for year	22,636	-	-	-	22,636	3,632

Nature and purpose of funds

The general unrestricted fund is simply to meet the objectives as set out in the constitution

Additional analysis (3)

6 Breakdown of restricted funds

	Restricted funds 1 - contributions of from 2016 to 2017	Restricted funds 2 - contributions of from 2016 to 2017	Restricted funds 3 - contributions of from 2016 to 2017	Restricted funds 4 - contributions of from 2016 to 2017	Total restricted funds	Total restricted funds last period
Receipts						
Donations					-	
Legacies					-	
Grants					-	
Receipts from fundraising activities					-	
Gross trading receipts					-	
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
Sub total	-	-	-	-	-	-
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	-	-	-	-	-	-
Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities					-	
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
Sub total	-	-	-	-	-	-
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total	-	-	-	-	-	-
Total payments	-	-	-	-	-	-
Net receipts / (payments)	-	-	-	-	-	-
Transfers to / (from) funds					-	
Surplus / (deficit) for year	-	-	-	-	-	-

Nature and purpose of funds

APPENDIX 3

OSCR

Scottish Charity Regulator

Independent examiner's report on the accounts v2

v2

Report to the trustees/members of

Charity name
Scottish Prison Service Benevolent Fund (BENFU)

Registered charity number

SC021603

On the accounts of the charity for the period

Period start date			Period end date			
Day	Month	Year	to	Day	Month	Year
01	April	2024	to	31	March	2025

Set out on pages

(remember to include the page numbers of additional sheets)

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) 2005 Act 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 2006 Accounts Regulations. 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 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 [other than that disclosed on the attached page*]

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

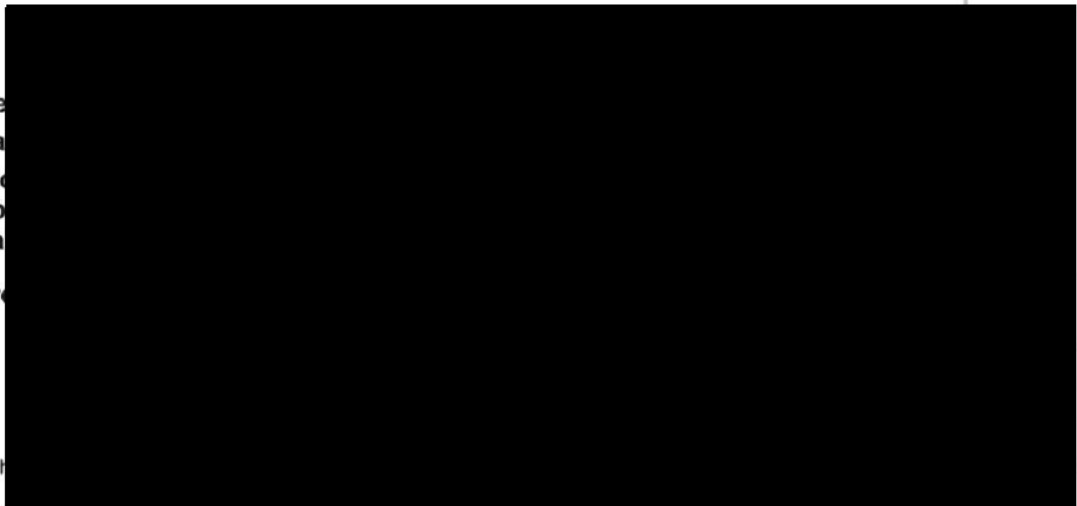
have not been met, or

Signature

Name

Relevant professional qualification(s) or body (if any)

Address



*Please delete the words in the following page.

** OSCR will accept digital or typed signatures



APPENDIX 3

Disclosure section

Only complete if the examiner needs to highlight material problems.

**Give here brief details of
any items that the
examiner wishes to
disclose**

Empty rectangular box for disclosure details.