

## APPENDIX 1

OSCr

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

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

**Closing Balances**

<u>35562.64</u>	<u>12926.33</u>
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**Assets**

Equipment

<u>0.00</u>	<u>0.00</u>
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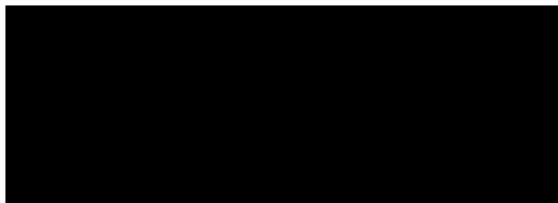
**Closing Balances**

<u>35562.64</u>	<u>12926.33</u>
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**All funds are unrestricted**

Approved by the Trustees and signed on their behalf

**Signed as correct:**



## Receipts and payments accounts

For the period  
from

01

04

2024

to

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 £
<b>A1 Receipts</b>						
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
<b>A1 Sub total</b>	<b>41,305</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>41,305</b>	<b>78</b>
<b>A2 Receipts from asset &amp; investment sales</b>						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
<b>A2 Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total receipts</b>	<b>41,305</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>41,305</b>	<b>78</b>
<b>A3 Payments</b>						
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	
<b>A3 Sub total</b>	<b>18,669</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>18,669</b>	<b>13,827</b>
<b>A4 Payments relating to asset and investment movements</b>						
Purchases of fixed assets					-	
Purchase of investments					-	
<b>A4 Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total payments</b>	<b>18,669</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>18,669</b>	<b>13,827</b>
<b>Net receipts / (payments)</b>	<b>22,636</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>22,636</b>	<b>(13,749)</b>
<b>A5 Transfers to / (from) funds</b>					-	
<b>Surplus / (deficit) for year</b>	<b>22,636</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>22,636</b>	<b>(13,749)</b>

## 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






<p>Funds generated are to be used to meet the purpose and objectives set out in our constitution</p>	
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<b>C3a Trustee remuneration</b>	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)	<b>X</b>
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<b>C4a Trustee expenses</b>	If no expenses were paid to any charity trustee during the period then cross this box (otherwise complete section 4b)		
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	Nature of relationship	Nature of transaction	Transaction amount (£)	Balance outstanding at period end (£)
C5 Transactions with trustees and connected persons				

<b>C6 Other Information</b>	<p>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</p>
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Scottish Prison Service Benevolent Fund

SC021603

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

	Unrestricted fund income & expenditure from 1 April 2024 to 31 March 2025	Unrestricted fund income & expenditure from 1 April 2023 to 31 March 2024	Unrestricted fund income & expenditure from 1 April 2022 to 31 March 2023	Unrestricted fund income & expenditure from 1 April 2021 to 31 March 2022	Total unrestricted funds	Total unrestricted funds last period
<b>Receipts</b>						
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
<b>Sub total</b>	<b>41,305</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>41,305</b>	<b>23,279</b>
<b>Receipts from asset &amp; investment sales</b>						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
<b>Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total receipts</b>	<b>41,305</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>41,305</b>	<b>23,279</b>
<b>Payments</b>						
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	
<b>Sub total</b>	<b>18,669</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>18,669</b>	<b>19,647</b>
<b>Payments relating to asset and investment movements</b>						
Purchases of fixed assets					-	
Purchase of investments					-	
<b>Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total payments</b>	<b>18,669</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>18,669</b>	<b>19,647</b>
<b>Net receipts / (payments)</b>	<b>22,636</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>22,636</b>	<b>3,632</b>
<b>Transfers to / (from) funds</b>					-	
<b>Surplus / (deficit) for year</b>	<b>22,636</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>22,636</b>	<b>3,632</b>

#### Nature and purpose of funds

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

## Scottish Prison Service Benevolent Fund

SC021603

## Additional analysis (3)

## 6 Breakdown of restricted funds

	Restricted fund 1 1. United Kingdom fund from w	Restricted fund 2 2. United Kingdom fund from w	Restricted fund 3 3. United Kingdom fund from w	Restricted fund 4 4. United Kingdom fund from w	Total restricted funds	Total restricted funds last period
<b>Receipts</b>						
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					-	
<b>Sub total</b>	-	-	-	-	-	-
<b>Receipts from asset &amp; investment sales</b>						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
<b>Sub total</b>	-	-	-	-	-	-
<b>Total receipts</b>	-	-	-	-	-	-
<b>Payments</b>						
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					-	
<b>Sub total</b>	-	-	-	-	-	-
<b>Payments relating to asset and investment movements</b>						
Purchases of fixed assets					-	
Purchase of investments					-	
<b>Sub total</b>	-	-	-	-	-	-
<b>Total payments</b>	-	-	-	-	-	-
<b>Net receipts / (payments)</b>	-	-	-	-	-	-
<b>Transfers to / (from) funds</b>					-	
<b>Surplus / (deficit) for year</b>	-	-	-	-	-	-

## Nature and purpose of funds

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# APPENDIX 3

# OSCR

Scottish Charity Regulator

## Independent examiner's report on the accounts 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		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