

**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

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

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# PRISON FELLOWSHIP NORTHERN IRELAND

## CONTENTS

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	<b>Page</b>
Directors' report	1 - 7
Independent examiner's report	8 - 9
Statement of financial activities	10
Statement of financial position	11
Notes to the financial statements	12 - 23

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# PRISON FELLOWSHIP NORTHERN IRELAND

## DIRECTORS' REPORT

### FOR THE YEAR ENDED 31 MARCH 2023

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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

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### 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

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#### ***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

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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.

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# PRISON FELLOWSHIP NORTHERN IRELAND

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

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### **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

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### 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**

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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**

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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**

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

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

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#### 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

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#### 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

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#### 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

	<b>Unrestricted funds</b>	Unrestricted funds
	<b>2023</b>	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	<u>72,750</u>	<u>10,483</u>	<u>6,590</u>	<u>53,039</u>	<u>7,457</u>	<u>73,620</u>	<u>125,803</u>	<u>349,742</u>	<u>371,381</u>
Analysis by fund									
Restricted funds	<u>72,750</u>	<u>10,483</u>	<u>6,590</u>	<u>53,039</u>	<u>7,457</u>	<u>73,620</u>	<u>125,803</u>	<u>349,742</u>	<u>371,381</u>

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	<u>69,569</u>	<u>28,763</u>	<u>200</u>	<u>61,539</u>	<u>53,138</u>	<u>158,172</u>	<u>371,381</u>
Analysis by fund							
Restricted funds	<u>69,569</u>	<u>28,763</u>	<u>200</u>	<u>61,539</u>	<u>53,138</u>	<u>158,172</u>	<u>371,381</u>

# PRISON FELLOWSHIP NORTHERN IRELAND

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

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### 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>
<b>Analysis by fund</b>									
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>
<b>Analysis by fund</b>							
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

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#### 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

	<b>Total</b>	Unrestricted funds
	<b>£</b>	
	<b>2023</b>	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
	£	£	£
<b>Cost</b>			
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
	<u>401,420</u>	<u>22,203</u>	<u>423,623</u>
<b>Depreciation and impairment</b>			
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
	<u>18,257</u>	<u>10,030</u>	<u>28,287</u>
<b>Carrying amount</b>			
At 31 March 2023	383,163	12,173	395,336
	<u>383,163</u>	<u>12,173</u>	<u>395,336</u>
At 31 March 2022	62,776	3,322	66,098
	<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 £
<b>Amounts falling due within one year:</b>		
Other debtors	64,664	56,119
	<u>64,664</u>	<u>56,119</u>

#### 15 Creditors: amounts falling due within one year

	Notes	2023 £	2022 £
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>31,117</u>	<u>19,683</u>

#### 16 Creditors: amounts falling due after more than one year

	Notes	2023 £	2022 £
Bank loans	17	24,099	33,728
		<u>24,099</u>	<u>33,728</u>

#### 17 Loans and overdrafts

	2023 £	2022 £
Bank loans	34,747	44,376
	<u>34,747</u>	<u>44,376</u>
Payable within one year	10,648	10,648
Payable after one year	24,099	33,728
	<u>24,099</u>	<u>33,728</u>

#### 18 Analysis of net assets between funds

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total Unrestricted funds 2023 £	Restricted funds 2022 £	Total 2022 £
Fund balances at 31 March 2023 are represented by:					
Tangible assets	36,033	359,303	395,336	34,963	66,098
Current assets/(liabilities)	126,654	84,162	210,816	175,178	466,068
Long term liabilities	-	(24,099)	(24,099)	-	(33,728)
	<u>162,687</u>	<u>419,366</u>	<u>582,053</u>	<u>322,025</u>	<u>498,438</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.