

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 2024

PRISON FELLOWSHIP NORTHERN IRELAND

LEGAL AND ADMINISTRATIVE INFORMATION

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

PRISON FELLOWSHIP NORTHERN IRELAND

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PRISON FELLOWSHIP NORTHERN IRELAND

DIRECTORS' REPORT

FOR THE YEAR ENDED 31 MARCH 2024

The directors present their annual report and financial statements for the year ended 31 March 2024.

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 objectives:

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 support, group activities, practical help and other measures.
2. 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.
3. 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.
4. 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.
5. Assist the process of assimilating back into society those who are or have been in lawful custody.
6. 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 objectives, the charity 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 2024, PFNI's principal activities were:

- Providing visitation, befriending, and opportunities for practical, emotional and spiritual support to adults and young people while 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 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 2024

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.

6,951 visits were conducted to 2,414 individuals with:

- 1,992 visits to 689 men in Maghaberry,
- 3,965 visits to 1,043 men in Magilligan,
- 121 visits to 95 young people in Hydebank Wood College, and
- 673 visits to 168 women in Ash House

6 Lifesplan meetings are held each week in the three prisons, and these are further complemented by a week of special meetings held in Magilligan during the month of May.

Prisons

We have been supporting a woman who has been in custody for a significant period of time and whose journey very clearly demonstrates how PFNI is making a difference in individuals' lives.

We were able to walk alongside her from committal until release. This was challenging at the beginning as she struggled to trust anyone and took a long time to engage with us, but once she did, she began to share and open up and by the time of release she had seen our member of staff on a regular basis during her time in custody.

Not only had she had one to one visits, she also was able to complete Sycamore Tree course and engaged in "Yarn", our knitting group, when it was running.

Alongside the support she received, she has a close family member in custody and he has also completed Sycamore Tree, he also receives regular support from our prison staff and volunteers in prison.

Our Family Worker regularly visits with a member of her family on the outside and has been a great support to them, this person attends support groups and was present at the Christmas dinner.

Following release, we were able to put Aftercare support in place for this lady, with yet another member of PFNI staff, who met her and began that support the day after she was released from custody.

This family has benefitted from our Christmas Hope project over the years, and I believe are a clear example of the wrap-around care that is available from PFNI and the difference such care makes.

Sycamore Tree

During the year we delivered 9 Sycamore Tree programmes in the three prisons, as well as with the students in Hydebank Wood College and a group of men in Burren House. 110 Participants commenced the course with 102 obtaining qualification. We deliver this with a team of three trained facilitators plus a team of 17 volunteers.

The course with the women in Hydebank was the first female course that had run in several years. It was a particularly challenging course due to the range of offences committed by the women in attendance. Alongside several life sentence prisoners and those serving a significant amount of time in custody, we also had women who were deemed "vulnerable" by the prison staff due to the offences they had committed. These women at that stage did not mix with the rest of the prison population, so putting them into a classroom was a bit of a risk. However, they managed to be part of the group for the six weeks, and even integrated with the other women to some extent.

PRISON FELLOWSHIP NORTHERN IRELAND

DIRECTORS' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

The highlight of that course for the facilitator was during the final session on week six, the ladies received their certificates along with the other women in the class and when their names were called out, the other ladies clapped for them. This may sound like a small thing, but it was truly massive, mostly for the three women who had been so nervous to attend the course to begin with. "I was truly humbled" when a Senior Officer commented, that "Nobody but Joanne could have done that." Kind words, but truthfully it was God alone who brought unity in that room.

Aftercare

Our Aftercare work is primarily carried out on an individual basis and through group activities and regular activities at the PF Centre in Belfast with the help of supporters, volunteers and staff. During the year under review the Centre was closed for refurbishment. We offer help and support with homelessness, suicide and self-harm, poverty, addiction, unemployment, benefits, education, social exclusion, loneliness, transport, medical services and resettlement into the community.

We provided support to 38 individuals. That included:

- 553 individuals were visited.
- 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 8 events around the country.

Just before Christmas the office received a call out of hours. A message was left on the answering machine. There was no name or contact details left. Just a message – Is there anyone there? Our Administrator thought she recognised the man's voice, a younger man from a few years ago. She remembered that he had known the Aftercare worker and immediately got in touch the staff member. The aftercare worker was very unsure, no way it could be him.

We had not heard from him for several years, in fact the last time he saw him mentioned was an appeal from the PSNI for a missing man – several months before. That evening, sitting on his bed, our Aftercare worker prayed and phoned an old number he had. A man answered the phone, a whisper, but the worker knew immediately it was him. Quickly, in case the call would end, the aftercare worker got the contact details. By the end of the week, we had visited him in his home. Provided food and repairs to the man's flat.

The man had been released from prison several months earlier, been assaulted and in hiding – hence the PSNI alert. The man said he had nobody – even his own family had turned on him – so he remembered Prison Fellowship – he phoned the office and left a message – but didn't think there was anyone there and didn't expect a call back. He was facing many difficulties, and the aftercare worker has been able to help him prioritise and offer practical help along the way. There are several supportive churches in the area and he began to go to church every Sunday – he has even joined a gym – a local Christian man is a Physical Training Instructor.

Our worker helped him reengage with PBNI and attend several court hearings. He is now off tag and finished his house arrest. He has recommenced community service, which is of course at a nearby church! It is still a long road for him, but we are very glad he called that day, and we are very glad that Christine in the office never forgets a face or a voice.

PRISON FELLOWSHIP NORTHERN IRELAND

DIRECTORS' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

Female Aftercare

Our Female aftercare worker first met a Suzzie* in Hydebank many years ago when she regularly attended 'Lifesplan', the weekly Bible study. She was a repeat offender who was frequently in and out of prison struggling with addictions - alcohol, drugs and theft.

Suzzie is an enthusiastic young woman, who always took part in everything with great enthusiasm. She appeared to have a faith, although didn't profess to being a Christian. She prayed, and as she read her bible, we have no doubt she came to faith. She has been released from Hydebank, some eighteen months, had stayed clean from drugs and alcohol and had not reoffended. Her determination has been amazing and inspiring! She now has managed to get her own flat, and we have had the privilege of helping her move in. A volunteer obtained a van which came in very useful! Imagine three of us trying to get a washing machine up three flights of stairs which was fun on another level!

Suzzie has spent many hours volunteering with local young people in youth clubs and has realised this is in her heart and what she wants to do. She has successfully applied and been accepted onto a youth work course in a university, after completing an intensive English GCSE course which she passed.

Recently she has also found open water swimming has really helped her mental health. It has been a privilege, and fun too, go swimming with her. We always pray after any of our visits and Suzzie says she loves prayer as it brings her incredible peace.

* Name has been changed to protect identity

Family Work

We have been able to support an elderly couple whose daughter had been in and out of Hydebank frequently due to her alcohol addiction, but sadly she passed away earlier in the year. This mum felt quite isolated and had a very limited group of friends and mixed only with her family. The couple always loved to receive a family visit. We were able to support them especially through this difficult time and listened to them as they grieved for their daughter and tried to encourage the mum especially to get out more with her husband. Sadly, the mum passed away suddenly at the end of 2023.

PFNI aims to reach out to those living in the community. Through this work, we support 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:

- 321 family visits were conducted across Northern Ireland offering ongoing support to 127 families. During 2023-2024 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 56 meals for 21 families.
- Christmas Hope: the annual food hamper and toy appeal provided 526 hampers and 624 toys.
- Christmas Dinners: hosted by two local churches and attended by 15 women and 42 men.

PRISON FELLOWSHIP NORTHERN IRELAND

DIRECTORS' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

Volunteering

During the year we had 55 regular volunteers who delivered support to those in custody their families and people released from prison as well as a further 60 volunteers helping with the Christmas Hope Project. Other opportunities for volunteering included aftercare support, Letterlink and the hands up project.

The impact of volunteering: -

In our Aftercare work volunteers work directly with men in the community, they are required to have their own transport and be flexible to meet the needs of ex-offenders in the community. Experience of working with men with mental health issues, addiction, loneliness, poverty, homelessness, offending behaviour – including sexual offending, suicide and self-harm, are all key areas for the volunteers. Helping men with advice, guidance and providing a listening ear, from time to time even assisting with transport to appointments are just a few of the ways the volunteers begin to build trust with the ex-offender.

The volunteer role is a befriending role and setting boundaries with men in the community is important – we do not provide legal, medical, financial or housing advice although signposting and helping men engage with these services can be a great benefit to a person released from prison. The volunteers have been invaluable helping men attend medical and probation appointments and many services now require smart phone technology and familiarity with the internet which the volunteers are able to help with.

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 2023-2024, 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 2023-2024, the charity:

- spoke at 77 deputations to groups throughout Northern Ireland.
- supported 10 prayer groups, which meet each month.
- distributed 4 editions of 'News and Prayer Focus' mailed to 1,304 individuals, and 535 people received our quarterly electronic mail, as well as the monthly prayer updates. We continue to encourage electronic mail to help with reducing costs.

The work of PFNI during the year 1 April 2023 to 31 March 2024 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 Board, PSNI and voluntary agencies, Quakers, NIACRO and Christians Against Poverty.

PRISON FELLOWSHIP NORTHERN IRELAND

DIRECTORS' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

Financial review

The results are set out in detail on pages 10 to 22. The company returned net incoming resources for the year of £15,946 (2023 - £83,615) leaving unrestricted funds of £167,901 (2023 - £162,687) and restricted funds of £430,098 (2023 - £419,366). 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

(Resigned 12 September 2023)

Dr G McIlroy (Chairman)

Mrs C Stirling

Mr R Pedlow

Mrs H Dunn

Mr G Reynolds

The Board of Directors delegates the day-to-day work of the organisation to its Chief Executive Mr R Scott. There is a team of eleven 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 2023-2024 the Board of Directors:

- Reviewed and updated our policies in line with current legislation.
- Undertook a review of Family Work and made recommendations for the development of the work among families.
- Agreed to increase the staffing level at Maghaberry due to the increasing prison population by adding an additional part-time staff member.
- Developed a program work with the PDU at Maghaberry - Prisoner Regime and Enhanced Privileges (PREPS) program to address issues where an inmate who has lost privileges can review and seek to address the matter and what needs to be done to remedy the problems.

PRISON FELLOWSHIP NORTHERN IRELAND

DIRECTORS' REPORT (CONTINUED)

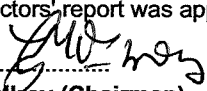
FOR THE YEAR ENDED 31 MARCH 2024

During the year ended 31 March 2024 the total number of hours offered by volunteers to Prison Fellowship Northern Ireland (PFNI) was 4,571. This is equivalent to 2.4 full-time staff and using the National Living Wage would be a cost to the charity of over £54,852.

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: 4/19/24

PRISON FELLOWSHIP NORTHERN IRELAND

INDEPENDENT EXAMINER'S REPORT

TO THE DIRECTORS OF PRISON FELLOWSHIP NORTHERN IRELAND

We report on the financial statements of the charity for the year ended 31 March 2024, which are set out on pages 10 to 22.

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

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:4/9/24.....

PRISON FELLOWSHIP NORTHERN IRELAND

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2024

	Notes	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Income from:							
Donations and legacies	2	107,004	-	107,004	58,928	-	58,928
Charitable activities	3	170,027	60,900	230,927	-	349,742	349,742
Investments	4	3,115	-	3,115	1,609	-	1,609
Total income		<u>280,146</u>	<u>60,900</u>	<u>341,046</u>	<u>60,537</u>	<u>349,742</u>	<u>410,279</u>
Expenditure on:							
Charitable activities	5	274,932	50,168	325,100	43,389	283,275	326,664
Net incoming resources before transfers		5,214	10,732	15,946	17,148	66,467	83,615
Gross transfers between funds	12	-	-	-	(30,874)	30,874	-
Net income for the year/ Net movement in funds		5,214	10,732	15,946	(13,726)	97,341	83,615
Fund balances at 1 April 2023		162,687	419,366	582,053	176,413	322,025	498,438
Fund balances at 31 March 2024		<u><u>167,901</u></u>	<u><u>430,098</u></u>	<u><u>597,999</u></u>	<u><u>162,687</u></u>	<u><u>419,366</u></u>	<u><u>582,053</u></u>

The statement of financial activities includes all gains and losses recognised in the year.

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 2024

	Notes	2024		2023	
		£	£	£	£
Fixed assets					
Tangible assets	13		392,293		395,336
Current assets					
Debtors	14	15,347		64,664	
Cash at bank and in hand		292,690		177,269	
		<u>308,037</u>		<u>241,933</u>	
Creditors: amounts falling due within one year	15	<u>(88,102)</u>		<u>(31,117)</u>	
Net current assets			219,935		210,816
Total assets less current liabilities			612,228		606,152
Creditors: amounts falling due after more than one year	16		<u>(14,229)</u>		<u>(24,099)</u>
Net assets			<u>597,999</u>		<u>582,053</u>
The funds of the charity					
Restricted income funds	20		430,098		419,366
Unrestricted funds			167,901		162,687
			<u>597,999</u>		<u>582,053</u>

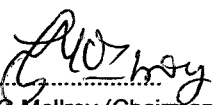
The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2024.


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 4/9/24 and signed on their behalf by;


.....
Dr G McIlroy (Chairman)
Director


.....
Mr R Pedlow
Director

Company registration number NI055239 (Northern Ireland)

PRISON FELLOWSHIP NORTHERN IRELAND

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

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 or grantors 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 2024

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 2024

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

	Unrestricted funds	Unrestricted funds
	2024	2023
	£	£
Donations and gifts	106,444	58,250
Legacies receivable	560	678
	<u>107,004</u>	<u>58,928</u>

PRISON FELLOWSHIP NORTHERN IRELAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

3 Income from charitable activities

	Charitable activities 2024 £	Prison Programme 2024 £	Benefact Trust 2024 £	Total 2024 £	Total 2023 £
Donations	170,027	50,000	10,900	230,927	349,742
Analysis by fund					
Unrestricted funds	170,027	-	-	170,027	-
Restricted funds	-	50,000	10,900	60,900	349,742
	170,027	50,000	10,900	230,927	349,742

4 Income from investments

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Interest receivable	3,115	1,609

5 Expenditure on charitable activities

	Charitable activities 2024 £	Prison Programme 2024 £	Developm't 2024 £	Total 2024 £
Direct costs				
Staff costs	191,388	35,217	-	226,605
Depreciation and impairment	4,402	-	-	4,402
Direct costs	30,400	9,000	-	39,400
	226,190	44,217	-	270,407
Share of support and governance costs (see note 7)				
Support	35,594	5,783	-	41,377
Governance	13,148	-	168	13,316
	274,932	50,000	168	325,100
Analysis by fund				
Unrestricted funds	274,932	-	-	274,932
Restricted funds	-	50,000	168	50,168
	274,932	50,000	168	325,100

PRISON FELLOWSHIP NORTHERN IRELAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

5 Expenditure on charitable activities (Continued)

Previous year:	Charitable activities 2023 £	Prison Programme 2023 £	Developm't 2023 £	Total 2023 £
Direct costs				
Staff costs	134,886	72,954	-	207,840
Depreciation and impairment	1,649	412	3,029	5,090
Direct costs	37,486	1,235	-	38,721
	<u>174,021</u>	<u>74,601</u>	<u>3,029</u>	<u>251,651</u>
Share of support and governance costs (see note 7)				
Support	39,149	8,469	3,536	51,154
Governance	9,958	2,493	11,408	23,859
	<u>223,128</u>	<u>85,563</u>	<u>17,973</u>	<u>326,664</u>
Analysis by fund				
Unrestricted funds	33,432	9,957	-	43,389
Restricted funds	189,696	75,606	17,973	283,275
	<u>223,128</u>	<u>85,563</u>	<u>17,973</u>	<u>326,664</u>

PRISON FELLOWSHIP NORTHERN IRELAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

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 2024

7 Support costs

	Support costs	Governance costs	2024	2023	Basis of allocation
	£	£	£	£	
Postage and telephone	8,236	-	8,236	8,819	Useage
Printing and stationery	4,874	-	4,874	4,812	Useage
Light and heat	1,743	-	1,743	1,999	Useage
International Levy	79	-	79	2,002	Useage
Repairs and servicing	670	-	670	1,089	Useage
Rent and rates	(168)	-	(168)	571	Useage
Bank charges	1,293	-	1,293	1,486	Useage
Sundry expenses	5,679	-	5,679	10,256	Useage
Insurance	2,234	-	2,234	1,967	Useage
Subscriptions	190	-	190	185	Useage
Travelling	16,547	-	16,547	17,968	Useage
Accountancy	-	1,680	1,680	1,440	Governance
Legal and professional	-	11,636	11,636	22,419	Governance
	<u>41,377</u>	<u>13,316</u>	<u>54,693</u>	<u>75,013</u>	
Analysed between					
Charitable activities	<u>41,377</u>	<u>13,316</u>	<u>54,693</u>	<u>75,013</u>	

8 Net movement in funds

	2024	2023
	£	£
The net movement in funds is stated after charging/(crediting):		
Depreciation of owned tangible fixed assets	<u>4,402</u>	<u>5,090</u>

9 Directors

None of the directors (or any persons connected with them) received any remuneration or benefits from the charity during the year.

10 Employees

The average monthly number of employees during the year was:

2024	2023
Number	Number
<u>11</u>	<u>11</u>

PRISON FELLOWSHIP NORTHERN IRELAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

10 Employees (Continued)

Employment costs	2024 £	2023 £
Wages and salaries	200,534	185,339
Social security costs	9,883	9,351
Other pension costs	16,188	13,150
	<u>226,605</u>	<u>207,840</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 £107,903 (2023: £88,312).

There were no employees whose annual remuneration was more than £60,000.

11 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

12 Transfers

Transfers from the unrestricted fund to the restricted fund in the previous 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 £
Cost			
At 1 April 2023	401,420	22,204	423,624
Additions	-	1,359	1,359
	<u>401,420</u>	<u>23,563</u>	<u>424,983</u>
At 31 March 2024	401,420	23,563	424,983
Depreciation and impairment			
At 1 April 2023	18,257	10,031	28,288
Depreciation charged in the year	1,024	3,378	4,402
	<u>19,281</u>	<u>13,409</u>	<u>32,690</u>
At 31 March 2024	19,281	13,409	32,690
Carrying amount			
At 31 March 2024	<u>382,139</u>	<u>10,154</u>	<u>392,293</u>
At 31 March 2023	<u>383,163</u>	<u>12,173</u>	<u>395,336</u>

PRISON FELLOWSHIP NORTHERN IRELAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

14 Debtors		2024	2023
Amounts falling due within one year:		£	£
Other debtors		15,347	64,664
		<u> </u>	<u> </u>
15 Creditors: amounts falling due within one year		2024	2023
	Notes	£	£
Bank loans	17	10,648	10,648
Other taxation and social security		3,711	3,673
Trade creditors		20,597	13,320
Other creditors		50,067	67
Accruals and deferred income		3,079	3,409
		<u> </u>	<u> </u>
		88,102	31,117
		<u> </u>	<u> </u>
16 Creditors: amounts falling due after more than one year		2024	2023
	Notes	£	£
Bank loans	17	14,229	24,099
		<u> </u>	<u> </u>
17 Loans and overdrafts		2024	2023
		£	£
Bank loans		24,877	34,747
		<u> </u>	<u> </u>
Payable within one year		10,648	10,648
Payable after one year		14,229	24,099
		<u> </u>	<u> </u>

PRISON FELLOWSHIP NORTHERN IRELAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

18 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total Unrestricted funds	Restricted funds	Total
	2024	2024	2024	2023	2023
	£	£	£	£	£
Fund balances at 31 March 2024 are represented by:					
Tangible assets	35,260	357,033	392,293	36,033	395,336
Current assets/(liabilities)	132,641	87,294	219,935	126,654	210,816
Long term liabilities	-	(14,229)	(14,229)	-	(24,099)
	<u>167,901</u>	<u>430,098</u>	<u>597,999</u>	<u>162,687</u>	<u>582,053</u>

19 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2023	Incoming resources	Resources expended	Transfers	At 31 March 2024
	£	£	£	£	£
General funds	162,687	280,146	(274,932)	-	167,901
	<u>162,687</u>	<u>280,146</u>	<u>(274,932)</u>	<u>-</u>	<u>167,901</u>
Previous year:	At 1 April 2022	Incoming resources	Resources expended	Transfers	At 31 March 2023
	£	£	£	£	£
General funds	176,413	60,537	(43,389)	(30,874)	162,687
	<u>176,413</u>	<u>60,537</u>	<u>(43,389)</u>	<u>(30,874)</u>	<u>162,687</u>

PRISON FELLOWSHIP NORTHERN IRELAND
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024

20 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	Balance at		Movement in funds			Movement in funds			Balance at	
	1 April 2022	£	Incoming resources	Resources expended	Transfers	1 April 2023	Incoming resources	Resources expended	31 March 2024	£
Christmas	728		72,750	(73,478)	-	-	-	-	-	-
Family work	-		10,483	(39,373)	28,890	-	-	-	-	-
Sycamore Tree	6,956		6,590	(13,544)	(2)	-	-	-	-	-
Aftercare	2,805		53,039	(55,844)	-	-	-	-	-	-
Ukraine	-		7,457	(7,457)	-	-	-	-	-	-
Prison Programme	-		73,620	(75,606)	1,986	-	50,000	(50,000)	-	-
Development	311,536		125,803	(17,973)	-	419,366	-	(168)	419,198	
Benefactor Trust	-		-	-	-	-	10,900	-	-	10,900
	<u>322,025</u>		<u>349,742</u>	<u>(283,275)</u>	<u>30,874</u>	<u>419,366</u>	<u>60,900</u>	<u>(50,168)</u>	<u>430,098</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.