

Charity registration number NIC 103772 (Northern Ireland)

Company registration number NI055239

PRISON FELLOWSHIP NORTHERN IRELAND
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

PRISON FELLOWSHIP NORTHERN IRELAND

LEGAL AND ADMINISTRATIVE INFORMATION

Directors	Mrs J Holley Dr G McIlroy (Chairman) Mrs C Stirling Mr R Pedlow Mrs H Dunn Mr G Reynolds Mr R Armour Mr A Elder	(Appointed 10 September 2024) (Appointed 12 November 2024)
Secretary	Mr R Scott	
Charity number (Northern Ireland)	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 2025

The directors present their annual report and financial statements for the year ended 31 March 2025.

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 2025, 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 reduce re-offending.

PRISON FELLOWSHIP NORTHERN IRELAND

DIRECTORS' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Achievements and performance

Services to people in custody 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 of 18–21 and (b) Ash House for female remand and sentenced prisoners.

8,497 visits were conducted to 4,113 individuals, with:

- 2,170 visits to 1,060 men in Maghaberry,
- 5,313 visits to 2,656 men in Magilligan,
- 219 visits to 117 young people in Hydebank Wood College, and
- 687 visits to 280 women in Ash House.

102 Lifesplan meetings were held in the three prisons, further complemented by a series of special meetings in Magilligan during May.

Prisons

In the prisons we see an ever-increasing population. At the end of March 2005, the total population stood at 1,964, representing a 26% rise in the total prison population over the last three years. During the same period the female population has increased by over 65% (from 70 to 117), which means the population also requires careful management at Hydebank Wood.

Yet despite these increases, PF staff and volunteers continue to reach out to those in prisons. In the past year more than 8,490 visits were facilitated alongside a range of programmes. We are so grateful for the continued privilege we are afforded to work in each of the establishments.

During the year we conducted 10 Sycamore Tree courses, 102 Lifesplan groups (Bible studies), and held our regular fellowship meetings on Friday evenings in Magilligan. We were also able to host three nights of special meetings in May.

Many requests are made of our prison staff and volunteers: "Could you go and see a new reception who is distraught as they arrive onto the landing?" or "Could you chat with an individual who is not communicating with prison officers?" These may seem like interruptions to our plans or schedule, but they are central to our work.

PF staff also participate in the **PREPS Programme (Prisoner Regime and Enhanced Privileges)** by conducting regular sessions with prisoners who have been downgraded from an enhanced to a basic regime. As neutral facilitators, we mediate between inmates and prison staff, discussing the issues that led to their adverse reports and loss of privileges. These sessions encourage prisoners to reflect on their actions, explore the consequences, and commit to positive behavioural changes. By working collaboratively with prison staff, we help identify ways to support inmates in their rehabilitation. With an average of six participants per week, the programme has received highly positive feedback from both staff and prisoners. Additionally, we use these sessions to connect inmates with other support organisations when needed.

PRISON FELLOWSHIP NORTHERN IRELAND

DIRECTORS' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Sycamore Tree

During the year we delivered 10 Sycamore Tree programmes in the three prisons, as well as with the students in Hydebank Wood College. 119 participants commenced the course, with 111 obtaining qualifications: 17 received a Level 1, and 94 obtained a Level 2 Gateway qualification. We deliver this with a team of three trained facilitators plus a team of 17 volunteers.

Preventing re-offending by facilitating the PFNI Sycamore Tree restorative justice programme brings prisoners and victims of crime together within prisons. For many participants, this is the first time they truly reflect on the impact of their actions – not only on their victims but also on their own families. This realisation can be the first step toward rebuilding family connections.

As part of the programme, a victim shares their personal story, often creating a profound turning point for participants – what some describe as a “lightbulb moment.” This experience sparks a shift in thinking that can ultimately lead to a change in behaviour and a commitment to avoiding future offences.

Aftercare

Through our Aftercare work we support those who are prison leavers. In the past year we have been encouraged as 16–20 men regularly attended over 70 group events in the centre. Volunteers led worship and studied the Bible together. Conversations on the topic are a key part of these meetings, and often much wider discussion takes place.

During the year a local church delivered **CAP LifeSkills** for 8 weeks, which was a real blessing to all who took part. 14 other activities, including Café Hope (now known as The Crew), were also held.

In 2024/25 we were blessed to be supported as the **Home Mission Project** of Presbyterian Women (PW), allowing us to share at over 120 groups and participate in PW services. We give thanks for these new contacts and look forward to building relationships going forward. The project focused primarily on support for female prisoners, especially those leaving custody. The prayerful and practical support has enabled us to increase the hours of our Female Aftercare Worker and commence a second *Instilling Hope* programme in the centre.

Our Aftercare work is primarily carried out on an individual basis and through group activities and regular events at the PF Centre in Belfast with the help of supporters, volunteers, and staff.

We provided support to 88 individuals:

- 468 individuals visits were conducted.
- Prison leavers 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 Fridays. There are 8 choir members, made up of men who are former prisoners and two staff.
- **CAP – Christians Against Poverty** delivered a LifeSkills course to a group of 8 men.
- 84 people attended two Christmas dinners for male and female aftercare, hosted by two local churches.

PRISON FELLOWSHIP NORTHERN IRELAND

DIRECTORS' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Family work

Our Family Work brings us into contact with many who are struggling to know how best to support a loved one. Like any family, they are balancing their own needs, but with the additional challenge of having a loved one in prison. The health of a child, their own personal health, and the struggle to provide finances for the person in prison while balancing the needs of those at home can be crushing.

Often, while a person is in prison, there is some safety in knowing where they are and that they are relatively secure. However, a Saturday release, lack of support or suitable accommodation, and the unavailability of a crash facility for the night brings immense pressure on the family. They may have to choose between allowing a loved one to stay in their home despite problems in the past or letting them stay on the streets for their first night out of prison.

Throughout the year, a range of services were offered to families:

- 248 family visits were conducted across Northern Ireland in person or virtually, offering ongoing support to 127 families. During 2024–2025 PFNI engaged 53 new families. Through these visits the charity offers befriending, a listening ear, and practical advice.
- 79 families received activity packs for children during both the summer and Easter holidays.
- **Christmas Hope:** our annual food hamper and toy appeal provided 502 hampers and 622 toys.

Volunteering

Volunteers remain at the core of everything we do – programme delivery, Letterlink, food ministry, one-to-one support, and many other tasks. A small team of volunteers packs the quarterly *NewsFocus* and prepares it for mailing. Practical support in the office with administration and finances. A team of faithful volunteers helps deliver our football activities over the summer. A willing band of helpers' packs hampers and toys and delivers them across the country. Others provide cooked meals for groups running in the centre. Our faithful Board members also meet regularly to oversee the governance and direction of PF.

During the year we had 61 regular volunteers who delivered support to those in custody, their families, and people leaving 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.

PFNI seeks to encourage the public to be aware of the issues faced by those leaving prison, to prevent re-offending.

During 2024–2025, the charity:

- spoke at 117 deputations to groups throughout Northern Ireland,
- supported 10 prayer groups, which meet each month,
- distributed 4 editions of *News and Prayer Focus* mailed to 1,296 individuals, while 548 people received our quarterly electronic mail, as well as monthly prayer updates. We continue to encourage electronic mail to help reduce costs.

The work of PFNI during the year 1 April 2024 to 31 March 2025 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 NI, and voluntary agencies including Quakers, NIACRO, and Christians Against Poverty.

PRISON FELLOWSHIP NORTHERN IRELAND

DIRECTORS' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Financial review

The results are set out in detail on pages 9 to 22. The company returned net outgoing resources for the year of £65,147 (2024 - net incoming resources £15,946) leaving unrestricted funds of £105,340 (2024 - £167,901) and restricted funds of £427,512 (2024 - £430,098). 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

Dr G McIlroy (Chairman)

Mrs C Stirling

Mr R Pedlow

Mrs H Dunn

Mr G Reynolds

Mr R Armour

(Appointed 10 September 2024)

Mr A Elder

(Appointed 12 November 2024)

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 2024-2025 the Board of Directors:

- Reviewed and updated our policies in line with current legislation.
- Safeguarding policy was reviewed and updated; training provided for staff and volunteers.
- Two new board members were appointed during the year.
- Rebranding was carried out during the year, and printed materials were updated to reflect these changes.
- Completion certificates were received from Belfast City council for the renovation work carried out at the centre.

PRISON FELLOWSHIP NORTHERN IRELAND

DIRECTORS' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

During the year ended 31 March 2025 the total number of hours offered by volunteers to Prison Fellowship Northern Ireland (PFNI) was 4,713. This is equivalent to 2.5 full-time staff and using the National Living Wage would be a cost to the charity of over £56,556.

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:14/10/2025

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 2025, which are set out on pages 9 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
GMcG LISBURN
Century House
40 Crescent Business Park
Lisburn
BT28 2GN
Dated: 14/10/25

PRISON FELLOWSHIP NORTHERN IRELAND

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

	Notes	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Income from:							
Donations and legacies	2	145,662	-	145,662	107,004	-	107,004
Charitable activities	3	74,650	59,560	134,210	170,027	60,900	230,927
Investments	4	3,156	-	3,156	3,115	-	3,115
Total income		<u>223,468</u>	<u>59,560</u>	<u>283,028</u>	<u>280,146</u>	<u>60,900</u>	<u>341,046</u>
Expenditure on:							
Charitable activities	5	286,029	62,146	348,175	274,932	50,168	325,100
Total expenditure		<u>286,029</u>	<u>62,146</u>	<u>348,175</u>	<u>274,932</u>	<u>50,168</u>	<u>325,100</u>
Net income/(expenditure) and movement in funds		<u>(62,561)</u>	<u>(2,586)</u>	<u>(65,147)</u>	<u>5,214</u>	<u>10,732</u>	<u>15,946</u>
Reconciliation of funds:							
Fund balances at 1 April 2024		<u>167,901</u>	<u>430,098</u>	<u>597,999</u>	<u>162,687</u>	<u>419,366</u>	<u>582,053</u>
Fund balances at 31 March 2025		<u>105,340</u>	<u>427,512</u>	<u>532,852</u>	<u>167,901</u>	<u>430,098</u>	<u>597,999</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

PRISON FELLOWSHIP NORTHERN IRELAND

STATEMENT OF FINANCIAL POSITION

AS AT 31 MARCH 2025

	Notes	2025		2024	
		£	£	£	£
Fixed assets					
Tangible assets	12		393,160		392,293
Current assets					
Debtors	13	30,225		15,347	
Cash at bank and in hand		183,465		292,690	
		<u>213,690</u>		<u>308,037</u>	
Creditors: amounts falling due within one year	15	<u>(69,879)</u>		<u>(88,102)</u>	
Net current assets			143,811		219,935
Total assets less current liabilities			<u>536,971</u>		<u>612,228</u>
Creditors: amounts falling due after more than one year	16		<u>(4,119)</u>		<u>(14,229)</u>
Net assets			<u>532,852</u>		<u>597,999</u>
The funds of the charity					
Restricted income funds	18	427,512		430,098	
Unrestricted funds	19	105,340		167,901	
		<u>532,852</u>		<u>597,999</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 2025.

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 14/10/2025 and signed on their behalf by;


.....
Dr G Mollroy (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 2025

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 Basis of preparation

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 2025

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 2025

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 Income from donations and legacies

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Donations and gifts	145,662	106,444
Legacies	-	560
	<u>145,662</u>	<u>107,004</u>

PRISON FELLOWSHIP NORTHERN IRELAND

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025**

3 Income from charitable activities

	Sycamore Tree 2025 £	Charitable activities 2025 £	Prison Programme 2025 £	Total 2025 £	Charitable activities 2024 £	Prison Programme 2024 £	Benefactor Trust 2024 £	Total 2024 £
Other income	6,560	74,650	53,000	134,210	170,027	50,000	10,900	230,927
Analysis by fund								
Unrestricted funds	-	74,650	-	74,650	170,027	-	-	170,027
Restricted funds	6,560	-	53,000	59,560	-	50,000	10,900	60,900
	6,560	74,650	53,000	134,210	170,027	50,000	10,900	230,927

PRISON FELLOWSHIP NORTHERN IRELAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

4 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Interest receivable	3,156	3,115

PRISON FELLOWSHIP NORTHERN IRELAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

5 Expenditure on charitable activities

	Sycamore Tree		Charitable activities		Prison Programme		Developm't		Charitable activities		Prison Programme		Developm't		Total		
	2025	£	2025	£	2025	£	2025	£	2025	£	2024	£	2024	£	2024	£	
Direct costs																	
Staff costs	2,361		196,325		39,200		-		237,886		186,962		39,643		-		226,605
Depreciation and impairment	-		3,857		-		2,058		5,915		4,402		-		-		4,402
Direct costs	2,000		32,160		9,000		-		43,160		30,400		9,000		-		39,400
	4,361		232,342		48,200		2,058		286,961		221,764		48,643		-		270,407
Share of support and governance costs (see note 7)																	
Support	2,199		38,368		4,800		-		45,367		40,020		1,357		-		41,377
Governance	-		15,319		-		528		15,847		13,148		-		168		13,316
	6,560		286,029		53,000		2,586		348,175		274,932		50,000		168		325,100
Analysis by fund																	
Unrestricted funds	-		286,029		-		-		286,029		274,932		-		-		274,932
Restricted funds	6,560		-		53,000		2,586		62,146		-		50,000		168		50,168
	6,560		286,029		53,000		2,586		348,175		274,932		50,000		168		325,100

PRISON FELLOWSHIP NORTHERN IRELAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

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.

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 2025

7 Support costs allocated to activities

		2025	2024
		£	£
	<i>Basis of allocation</i>		
Postage and telephone	<i>Useage</i>	8,899	8,236
Printing and stationery	<i>Useage</i>	4,717	4,874
Light and heat	<i>Useage</i>	2,129	1,743
International Levy	<i>Useage</i>	163	79
Repairs and servicing	<i>Useage</i>	1,303	670
Rent and rates	<i>Useage</i>	188	(168)
Bank charges	<i>Useage</i>	784	1,293
Advertising and promotion	<i>Useage</i>	1,820	-
Sundry expenses	<i>Useage</i>	6,002	5,679
Insurance	<i>Useage</i>	2,332	2,234
Subscriptions	<i>Useage</i>	355	190
Travelling	<i>Useage</i>	16,675	16,547
Governance costs		15,847	13,316
		<u>61,214</u>	<u>54,693</u>

Analysed between:

Sycamore Tree		2,199	-
Charitable activities		53,687	53,168
Prison Programme		4,800	1,357
Development		528	168
		<u>61,214</u>	<u>54,693</u>

Governance costs comprise:

	2025	2024
	£	£
Accountancy	1,650	1,680
Legal and professional	14,197	11,636
	<u>15,847</u>	<u>13,316</u>

8 Net movement in funds

	2025	2024
	£	£
The net movement in funds is stated after charging/(crediting):		
Fees payable for the independent examination of the charity's financial statements	1,650	1,680
Depreciation of owned tangible fixed assets	5,915	4,402
	<u>7,565</u>	<u>6,082</u>

9 Directors

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

PRISON FELLOWSHIP NORTHERN IRELAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

10 Employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
	11	11

Employment costs

	2025 £	2024 £
Wages and salaries	211,746	200,534
Social security costs	10,708	9,883
Other pension costs	15,432	16,188
	<u>237,886</u>	<u>226,605</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 £118,574 (2024: £107,903).

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 Tangible fixed assets

	Freehold land and buildings £	Fixtures and fittings £	Total £
Cost			
At 1 April 2024	401,420	23,563	424,983
Additions	1,483	5,299	6,782
	<u>402,903</u>	<u>28,862</u>	<u>431,765</u>
At 31 March 2025	402,903	28,862	431,765
Depreciation and impairment			
At 1 April 2024	19,281	13,409	32,690
Depreciation charged in the year	2,058	3,857	5,915
	<u>21,339</u>	<u>17,266</u>	<u>38,605</u>
At 31 March 2025	21,339	17,266	38,605
Carrying amount			
At 31 March 2025	<u>381,564</u>	<u>11,596</u>	<u>393,160</u>
At 31 March 2024	<u>382,139</u>	<u>10,154</u>	<u>392,293</u>

PRISON FELLOWSHIP NORTHERN IRELAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

13 Debtors		2025	2024
Amounts falling due within one year:		£	£
Other debtors		30,225	15,347
		<u> </u>	<u> </u>
14 Loans and overdrafts		2025	2024
		£	£
Bank loans		14,767	24,877
		<u> </u>	<u> </u>
Payable within one year		10,648	10,648
Payable after one year		4,119	14,229
		<u> </u>	<u> </u>
15 Creditors: amounts falling due within one year		2025	2024
		£	£
	Notes		
Bank loans	14	10,648	10,648
Other taxation and social security		3,577	3,711
Trade creditors		4,077	20,597
Other creditors		50,000	50,067
Accruals and deferred income		1,577	3,079
		<u> </u>	<u> </u>
		69,879	88,102
		<u> </u>	<u> </u>
16 Creditors: amounts falling due after more than one year		2025	2024
		£	£
	Notes		
Bank loans	14	4,119	14,229
		<u> </u>	<u> </u>
17 Retirement benefit schemes		2025	2024
Defined contribution schemes		£	£
Charge to profit or loss in respect of defined contribution schemes		30,863	18,967
		<u> </u>	<u> </u>

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

PRISON FELLOWSHIP NORTHERN IRELAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

18 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.

	At 1 April 2024 £	Incoming resources £	Resources expended £	At 31 March 2025 £
Sycamore Tree	-	6,560	(6,560)	-
Prison Programme	-	53,000	(53,000)	-
Development	419,198	-	(2,586)	416,612
Benefactor Trust	10,900	-	-	10,900
	<u>430,098</u>	<u>59,560</u>	<u>(62,146)</u>	<u>427,512</u>
Previous year:				
	At 1 April 2023 £	Incoming resources £	Resources expended £	At 31 March 2024 £
Prison Programme	-	50,000	(50,000)	-
Development	419,366	-	(168)	419,198
Benefactor Trust	-	10,900	-	10,900
	<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.

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 2024 £	Incoming resources £	Resources expended £	At 31 March 2025 £
General funds	167,901	223,468	(286,029)	105,340
	<u>167,901</u>	<u>223,468</u>	<u>(286,029)</u>	<u>105,340</u>
Previous year:				
	At 1 April 2023 £	Incoming resources £	Resources expended £	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>167,901</u>

PRISON FELLOWSHIP NORTHERN IRELAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

20 Analysis of net assets between funds

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
At 31 March 2025:			
Tangible assets	38,405	354,755	393,160
Current assets/(liabilities)	66,935	76,876	143,811
Long term liabilities	-	(4,119)	(4,119)
	<u>105,340</u>	<u>427,512</u>	<u>532,852</u>
	<u><u>105,340</u></u>	<u><u>427,512</u></u>	<u><u>532,852</u></u>
	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
At 31 March 2024:			
Tangible assets	35,260	357,033	392,293
Current assets/(liabilities)	132,641	87,294	219,935
Long term liabilities	-	(14,229)	(14,229)
	<u>167,901</u>	<u>430,098</u>	<u>597,999</u>
	<u><u>167,901</u></u>	<u><u>430,098</u></u>	<u><u>597,999</u></u>

21 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).