

Charity Registration No. NIC 103772

Company Registration No. NI055239 (Northern Ireland)

PRISON FELLOWSHIP NORTHERN IRELAND
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2019



WEDNESDAY



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JNI 18/12/2019 #24
COMPANIES HOUSE

PRISON FELLOWSHIP NORTHERN IRELAND

LEGAL AND ADMINISTRATIVE INFORMATION

Directors	Mrs J Holley Mr S Cairns Dr G McIlroy Mrs C Stirling Mr R Pedlow Mr S Nelson
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 Co Antrim BT28 2GN
Bankers	Ulster Bank Limited Belfast And North Down Business Centre Arches Retail Park Belfast BT45 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 2019

The directors present their report and financial statements for the year ended 31 March 2019.

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)" (as amended for accounting periods commencing from 1 January 2016)

Objectives and activities

The work of Prison Fellowship Northern Ireland ("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.
- 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 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.
- 4) Support 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 in the process of assimilating back into society those who are or have been in lawful custody.
- 6) Promote greater recognition of the affects 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.

In this regard PFNI have contributed to reducing crime and re-offending rates as well as increasing community safety within Northern Ireland.

The directors have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake. The report 'Further Appreciating the Impact of PFNI' clearly demonstrates that all work undertaken by the organisation during 2018-2019 came within its Charitable Objects.

PRISON FELLOWSHIP NORTHERN IRELAND

DIRECTORS' REPORT

FOR THE YEAR ENDED 31 MARCH 2019

During the year ended 31 March 2019 PFNI's principle activities were:

1. Offering hope and a new beginning to adults and young people who are in lawful custody and after release.

Engagement with people in lawful custody:

The organisation works within:

- Maghaberry, a high security prison housing adult men;
- Magilligan, which comprises of a medium security facility housing adult men and low security accommodation for selected prisoners nearing the end of their sentence;
- Hydebank Wood College which houses young men between the ages 18 – 21 and,
- Ash House for female remand and sentenced prisoners.

Each week staff and volunteers visit prisoners on the landings and in their cells. These visits help ease the loneliness, fear and despair that often arises from being held in lawful custody. Every member of the PFNI team seeks to treat each person with dignity and respect which is often conveyed by calling the prisoner by their Christian Name and/or a handshake. During these visits the young men, adult men and women are offered information, support, challenge and encouragement, and as appropriate are provided with Christian spiritual guidance and direction

Aftercare:

One of the major challenges for people who have been released from custody is to re-establish themselves back into the community. PFNI offers hope and a new beginning to these men and women by helping them make connections and build up appropriate relationships within their families and the wider community. Aftercare is usually offered on an individual basis and much time is spent befriending and providing support and information with a range of issues including housing, employment, money management and social skills. In addition, important group opportunities for Aftercare are provided at the PFNI Centre, where weekly events are held for Bible Study, fellowship and friendship.

2. Offering hope to families:

When a family member goes into custody, the rest of the family are deeply affected. These situations are often exacerbated by feelings of shame, experiences of stigmatisation and suffering intense loneliness. PFNI offers hope to family members by providing a range of practical and emotional support services, which in turn can facilitate new beginnings for families through renewed and strengthened familial relationships. This work can and does continue after their relative is released from custody.

3. Offering a new beginning through a restorative justice:

Sycamore Tree is the restorative justice programme offered by PFNI. This programme promotes greater recognition of the effects of crime on those who have been its victims whether directly or indirectly, and on society. The course content covers: victim awareness; steps to address offending behaviour; restoration; real life stories; forgiveness and how to move forward. It is an accredited programme offering Open College Network/Gateway Qualifications Level 1 and Level 2 in Victim Awareness and Restorative Justice.

4. Working in close partnership with agencies who operate within the Criminal Justice system.

5. Encouraging the public to be aware of the issues faced by released prisoners to prevent re-offending.

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DIRECTORS' REPORT

FOR THE YEAR ENDED 31 MARCH 2019

Achievements and performance

Services to people in lawful custody and after release

During 2018-2019:

People in lawful custody

5,280 visits were made to 3,336 individuals:

Maghaberry 2,338 visits to 1,489 men,
Magilligan 1,775 visits to 1,154 men,
Hydebank Wood College 258 visits to 167 young people, and
Ash House 909 visits to 526 women

'Lifesplan' Bible study groups were held regularly in Maghaberry, Magilligan and Ash House with a total of 944 men and women attending meetings during the year.

Ten coffee mornings were held at Ash House during the year, with an average of 33 ladies attending each event.

THE VALUE OF A SIMPLE ACT OF KINDNESS

In December 2018 PFNI were given special permission to give each of the ladies in custody a Christmas present. The PFNI team consisting of a staff member and a volunteer walked around the landings presenting each lady with a little bag of goodies and treats. These bags were filled with simple things like sweets, toiletries and new socks. PFNI was careful to ensure that each lady received a bag. The ladies were full of gratitude and thanks for, these simple gifts. The PFNI team were overwhelmed by how much this small gesture of kindness had meant to each lady.

The response of one lady stood out to the PFNI team, they went to a landing where they were greeted by a loud moaning sound, of someone in pain and suffering. The officer on the landing explained that the noise was coming from a lady who had just arrived in custody and the Prison Service staff couldn't get her calmed down. The PFNI worker asked if she and the volunteer could speak with the lady and take her a Christmas gift. The Officer agreed. The PFNI team will never forget entering that cell as this lady cried out in anguish. The PFNI worker spoke to her briefly, explaining who PFNI were and that we wanted to give her a gift to wish her a Happy Christmas. When we entered the cell, she had her back to us and as the worker spoke she slowly turned around, to face them and to receive the gift. We simply handed her the bag and wished her a Happy Christmas, then we stepped out of the cell and the Officer locked the door. However, there was a noticeable change on this landing, the lady had stopped crying out. The landing was silent as she had opened her present, she was impacted by this simple gift.

In that moment the worker was reminded of the importance of Prison Fellowship, reminded that while PFNI doesn't have the authority to change anyone's situation or custodial sentence, the roles of staff and volunteers is to help make the experience of being in prison, or having a loved one in prison that bit more bearable, by simply being there and offering our time and energy to all those who engage with PFNI services.

As part of the PFNI Christmas Hope initiative 1,386 personally signed Christmas cards were presented to individual prisoners.

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DIRECTORS' REPORT

FOR THE YEAR ENDED 31 MARCH 2019

Aftercare to men and women who have been in custody

Just under 2,000 visits were made with 619 being made to the individuals' home and 1,336 to the PFNI Centre at 39 University Street.

Support included: assistance with securing accommodation, house repairs, provision of furniture, food, clothing and transport, securing employment and advice. The importance of having a job and a home are crucial to reducing reoffending.

The Belfast Centre (known as No 39) offers a haven for men to avail of refreshments and light meals, to relax and socialise as well as receiving advice and practical assistance. In addition, No 39 is the venue for 'Hope Works' a weekly support group for men and a Christmas Dinner which was attended by 42 men.

OFFERING HOPE AND A NEW BEGINNING THROUGH AFTERCARE

For one of the PFNI team supporting a man in his desire to find work, stands out as a special story. This man had been in prison for over 20 years. After such a long sentence the man thought of himself as being institutionalised, as a result each time he was released he was recalled back to prison. His last release was in 2016, at that time he became a Christian and began to attend Church regularly. He settled into the local community with support from PFNI, Probation Board NI, the local church, and several local charities and organisations. He demonstrated his desire to be employed by working for Prison Fellowship for a year and helping local voluntary organisations. He was also offered seasonal employment by a local company run by a Christian family. However, finding full time employment whilst meeting release requirements, social security requirements and sanctions, and having to provide a disclosure of criminal convictions to prospective employers seemed an impossible task. A David and Goliath situation.

PFNI received the news that the man was to attend a job interview at a factory in a neighbouring town. The PFNI worker had attended several interviews with the man before. Each time the man described that he knew before the end of each interview he had not got the job. When asked why? He replied, "there is a certain point in the interview when I am required to disclose my offences, I have no problem doing this, I am deeply sorry for what happened, but when I tell them about my offences their heads drop, they stop writing and I know the interview is over."

The PFNI worker helped the man prepare for the interview by looking up websites and obtaining literature on the company. The worker took the man to the industrial estate where the new employer was based and helped the man work out how he could travel there and what the costs would be. He listened to the man's fears and questions about employment. One such question was can I work full time but still go to my Church each Sunday? He helped him to make this part of his interview and to explain to the new employer that his faith was very important to him and this would make him a better employee.

The day came for the interview the PFNI worker took the man to the interview. Although nerves were tingling some time in prayer before the interview helped to calm this down. As the man went up the stairs to the interview the PFNI worker waited at the front gate. 20 minutes went past, then 30, then 45, nearly an hour was up, then the man appeared with his arms raised in the air a big grin on his face. "I've got the job" he beamed. "I've got the job!" The PFNI worker couldn't make sense of this and the man explained "Well I got to the bit where I tell them what I did. Well her head didn't go down and she didn't stop writing. She kept eye contact with me and leaned across the table and said we are an employer that believes in second chances, you've come to the right place, you start on Monday. I couldn't believe it; I've had the factory tour already and start on Monday! This man uses his experience to encourage others to defeat their giants.

Female aftercare support was provided through regular monthly meetings, which saw a total attendance during the year of 287 ladies with 27 attending a Christmas Dinner

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FOR THE YEAR ENDED 31 MARCH 2019

The 'Voices of Hope' male choir made up of men who have personal experience of lawful custody, volunteers and staff, continued to practice and to perform. Choir practices are held on Friday and membership ranged from 8 to 10 throughout the year. The choir made 6 public performances, the venues were Coleraine, Belfast, the Greater Belfast area and Kilkeel. These performances have all been well received.

Family Work

During 2018-2019

- 557 family visits were conducted across Northern Ireland offering ongoing support to 287 families, this included 83 new families.

JOURNEYING ALONGSIDE

Over the past 7 years a PFNI worker has visited a mature married couple whose son is serving a life sentence. The parents were deeply convinced their son was innocent. They both became depressed and heartbroken. The worker provided them with a listening ear as they poured out their sorrow, they felt everybody in their neighbourhood were shunning them and their Minister kept his distance.

After grateful blessings in recent months they are in a much better place, they are brighter and are both back at church, attending regularly, and a female volunteer has been introduced to this couple. They are most grateful for the compassion and care provided by PFNI. The organisation is so thankful to God for this amazing opportunity to journey alongside this couple.

- 'Hands Up' The PFNI Food Ministry, through this project volunteers prepared 432 meals for 186 families and men living in the community. The cost of food used to make these meals is estimated at £720.
- 17 families received support with transport.
- As part of Christmas Hope, 384 food hampers and 437 toys were distributed. The cost of providing these gifts is estimated as £25,755. In addition, 27 family members attended a Christmas Dinner. Christmas Hope is a very practical way of demonstrating God's love and all new family contacts are offered ongoing support by PFNI family workers.
- A monthly Support Group for female family members is held on the last Wednesday morning in Ards & North Down, on average 4-5 women attend these meetings.

PFNI THERE IN TIMES OF LIFE-THREATENING CRISIS

A PFNI worker was due to visit one of her ladies. However, the lady rang to cancel, the worker was guided to ask if she could call in later that afternoon to leave some items off, this was agreed. During the visit the worker realised something was not quite right. The lady disclosed she had taken a mixture of medication and alcohol; she had tried to take commit suicide. The worker was able to get the lady to provide her GP's telephone number, as it was out of hours, the worker contacted the emergency surgery just outside of the town. Once the Doctor completed an examination the lady was taken to A&E by the PFNI worker. The PFNI worker was able to draw on her knowledge of this lady and importantly listened to His 'small still voice'.

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Restorative Justice: Sycamore Tree

Sycamore Tree is an accredited programme in Victim awareness and Restorative Justice. The programme is delivered over 6 weeks and covers Victim awareness, Taking Steps to address offending behaviours, Restoration, Real life stories, Forgiveness and Taking Steps to move forward. During 2018-2019 PFNI staff and volunteers delivered Sycamore Tree to prisoners in Maghaberry, Ash House and Hydebank Wood. A total of 6 programmes were delivered with 74 prisoners taking part. As a result, 32 people were awarded a Level 1 qualification and 39 people were awarded a Level 2 qualification.

Working in close partnership with agencies who work within the Criminal Justice system

There are many examples of interagency working, at an operational level one example is ASFO (Accessing Services for Offenders) a multi-agency group of voluntary organisations who offer support to people who are or have been in custody.

In addition to the operational relationships with statutory and voluntary organisations working within the Criminal Justice sector during 2018-2019 the charity was:

- Represented at the 'Public Protection Agency Northern Ireland' (PPANI) Annual Conference. 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 Practices Forum Northern Ireland', the aim of this Forum is to promote restorative justice philosophy and practice across all aspects of life and society.

Encouraging the public to be aware of the issues faced by released prisoners to prevent re-offending

During 2018-2019 the charity:

- Spoke at 92 deputations to groups throughout Northern Ireland;
- Supported 11 prayer groups, which meet each month;
- Distributed 4 editions of 'News and Prayer Focus' to 2,304 individuals, of which 84% were sent by surface mail and 16% were sent electronically.
- Held a Week of Prayer 'Love Always Perseveres' in September. During which 15 events were held.

In addition, Voices of Hope Choir has proved to be an innovative way to raise awareness and allow members to participate in an initiative that provides opportunity for social interaction and fellowship. When they take part in events most of them have never stood in front of an audience before and watching members increase in confidence has been a real encouragement both for the participant and for us as we see men progress and successfully accomplish new challenges.

The work of PFNI during the year 1 April 2018 to 31 March 2019 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: Northern Ireland Prison Service Staff & Management, Probation and PSNI and voluntary agencies including Quakers, NIACRO and Christians Against Poverty.

Financial review

The results are set out in detail on pages 11 to 23. The company returned net outgoing resources for the year of £10,975 (2018: net incoming resources £4,513) leaving unrestricted funds of £61,198 (2018: £72,822) and restricted funds of £5,462 (2018: £4,813). 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.

PRISON FELLOWSHIP NORTHERN IRELAND

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FOR THE YEAR ENDED 31 MARCH 2019

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 has 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 it's 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
Mrs C Stirling
Mr R Pedlow
Mr S Nelson

The Board of Directors have designated Mr R Scott, PFNI Chief Executive, as Company Secretary and Mrs A McGrath as Treasurer to the Board.

During 2018-2019 the Board of Directors:

1. Ensured the organisation was governed in a proper manner.
2. The working group to advise on the strategic aims and objectives for the period 2019-2022, continues its work and will report to the Board of Directors during the year 2019-2020. Accordingly, the period for the new strategic plan will reflect this change.
3. A review entitled 'Further Appreciating the Impact of PFNI' was commissioned. The aims of which were to help PFNI further appreciate the impact of its services and in so doing identify and ascertain if there are more effective ways of engaging with existing and potential funders and/or supporters. The report contains fourteen recommendations. This work was conducted on a pro-bono basis.
4. Responded to the Northern Ireland Prison Service (NIPS) consultation exercise 'Strengthening Family Relations 2019-2024'. This paper set out the NIPS intended strategic approach to improve outcomes for people in custody as well as their families.

The Board of Directors delegate the day to day work of the organisation to its Chief Executive. In addition to the Chief Executive there is a team of ten employees, four of the staff are employed in a full-time capacity the remaining seven are employed part-time ranging from 15-30 hours per week. The staff complement is equivalent to 7.6 Whole Time Equivalent staff members. The organisation was further supported by ninety-five volunteers who gave a total of 12,374 hours of service during the year ended 31st March 2019. The work of the volunteers contributed: Prison Support 5,550 hours (45%); Restorative Justice Sycamore Tree 3,528 hours (28.5%); Aftercare 1,400 hours (11.3%); Family Work 1,156 hours (9.3%); Governance 480 Hours (3.8%) and Administrative Support hours 260 (2.1%) This is equivalent to 6.54 full time staff. Using the National Living Wage this represents a cost to the charity of over £108,702.

The directors are indebted to the staff and volunteer teams for their selfless dedication and commitment in offering hope and a new beginning to 4386 young adults, men, women who were in lawful custody and to 287 families who were supported by the organisation during 2018-2019.

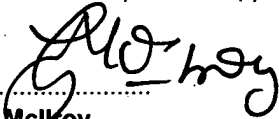
PRISON FELLOWSHIP NORTHERN IRELAND

DIRECTORS' REPORT

FOR THE YEAR ENDED 31 MARCH 2019

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
Director
Dated: 13/12/2019.

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 2019, which are set out on pages 11 to 23.

Responsibilities and basis of report

As the charity trustees (and also the directors of the company for the purposes of company law) 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

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
Co Antrim
BT28 2GN
Dated: *13/12/19*

PRISON FELLOWSHIP NORTHERN IRELAND

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2019

	Notes	Unrestricted funds 2019 £	Restricted funds 2019 £	Total 2019 £	Total 2018 £
<u>Income from:</u>					
Donations and legacies	2	36,708	-	36,708	33,334
Charitable activities	3	-	199,869	199,869	217,297
Investments	4	37	-	37	23
Total income		36,745	199,869	236,614	250,654
<u>Expenditure on:</u>					
Charitable activities	5	13,896	233,693	247,589	246,141
Net incoming/(outgoing) resources before transfers		22,849	(33,824)	(10,975)	4,513
Gross transfers between funds	10	(34,473)	34,473	-	-
Net (expenditure)/income for the year/ Net movement in funds		(11,624)	649	(10,975)	4,513
Fund balances at 1 April 2018		72,822	4,813	77,635	73,122
Fund balances at 31 March 2019		61,198	5,462	66,660	77,635

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

BALANCE SHEET

AS AT 31 MARCH 2019

	Notes	2019 £	£	2018 £	£
Fixed assets					
Tangible assets	11		38,219		39,313
Current assets					
Debtors	12	26,463		15,814	
Cash at bank and in hand		21,039		39,642	
		<u>47,502</u>		<u>55,456</u>	
Creditors: amounts falling due within one year	13	<u>(19,061)</u>		<u>(17,134)</u>	
Net current assets			28,441		38,322
Total assets less current liabilities			<u>66,660</u>		<u>77,635</u>
Income funds					
Restricted funds	14		5,462		4,813
Unrestricted funds			61,198		72,822
			<u>66,660</u>		<u>77,635</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 2019. No members have required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

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 13/12/19

and signed on their behalf by:


Dr G. McIlroy
Trustee


Mr R. Pedlow
Trustee

Company Registration No. NI055239

PRISON FELLOWSHIP NORTHERN IRELAND

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2019

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 2016). 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 unless the funds have been designated for other purposes.

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 Incoming resources

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 2019

1 Accounting policies (Continued)

1.5 Resources expended

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 net income/(expenditure) for the year.

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 2019

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.

1.11 Leases

Rentals payable under operating leases, including any lease incentives received, are charged as an expense on a straight line basis over the term of the relevant lease.

2 Donations and legacies

	Unrestricted funds	Total
	2019 £	2018 £
Donations and gifts	36,708	33,334
	<u>36,708</u>	<u>33,334</u>
Donations and gifts		
Individuals and other	36,708	33,334
	<u>36,708</u>	<u>33,334</u>

PRISON FELLOWSHIP NORTHERN IRELAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2019

3 Charitable activities

	Christmas £	Family work £	Sycamore Tree £	Aftercare £	Youth Work £	Prison Programme £	Development £	Total 2019 £	Total 2018 £
Donations	<u>48,804</u>	<u>30,780</u>	<u>21,497</u>	<u>49,735</u>	<u>-</u>	<u>48,983</u>	<u>70</u>	<u>199,869</u>	<u>217,297</u>
Analysis by fund									
Restricted funds	<u>48,804</u>	<u>30,780</u>	<u>21,497</u>	<u>49,735</u>	<u>-</u>	<u>48,983</u>	<u>70</u>	<u>199,869</u>	
For the year ended 31 March 2018									
Restricted funds	<u>45,359</u>	<u>54,250</u>	<u>17,430</u>	<u>54,293</u>	<u>1,000</u>	<u>41,755</u>	<u>3,210</u>		<u>217,297</u>
Included within donations is the following income:									
Saint Stephen's Green	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>8,588</u>

PRISON FELLOWSHIP NORTHERN IRELAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2019

4 Investments

	Unrestricted funds	Total
	2019	2018
	£	£
Income from listed investments	<u>37</u>	<u>23</u>

PRISON FELLOWSHIP NORTHERN IRELAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2019

5 Charitable activities

	Christmas £	Family Work £	Sycamore Tree £	Aftercare £	Youth Work £	Prison Programme £	Development £	Total 2019 £	Total 2018 £
Staff costs	31,352	37,803	8,617	46,489	-	44,312	-	168,573	163,599
Depreciation and impairment	284	284	284	284	-	283	-	1,419	1,440
Direct costs	8,520	2,132	14,461	2,815	-	2,884	1,831	32,643	30,450
	<u>40,156</u>	<u>40,219</u>	<u>23,362</u>	<u>49,588</u>	<u>-</u>	<u>47,479</u>	<u>1,831</u>	<u>202,635</u>	<u>195,489</u>
Share of support costs (see note 7)	10,232	10,145	2,972	9,402	156	9,507	70	42,484	49,272
Share of governance costs (see note 7)	494	494	494	494	-	494	-	2,470	1,380
	<u>50,882</u>	<u>50,858</u>	<u>26,828</u>	<u>59,484</u>	<u>156</u>	<u>57,480</u>	<u>1,901</u>	<u>247,589</u>	<u>246,141</u>
Analysis by fund									
Unrestricted funds	2,726	2,586	3,123	2,698	-	2,763	-	13,896	
Restricted funds	48,156	48,272	23,705	56,786	156	54,717	1,901	233,693	
	<u>50,882</u>	<u>50,858</u>	<u>26,828</u>	<u>59,484</u>	<u>156</u>	<u>57,480</u>	<u>1,901</u>	<u>247,589</u>	
For the year ended 31 March 2018									
Unrestricted funds	4,024	4,275	3,662	3,930	-	4,086	-		19,977
Restricted funds	45,387	54,249	17,430	54,941	1,000	49,439	3,718		226,164
	<u>49,411</u>	<u>58,524</u>	<u>21,092</u>	<u>58,871</u>	<u>1,000</u>	<u>53,525</u>	<u>3,718</u>		<u>246,141</u>

PRISON FELLOWSHIP NORTHERN IRELAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2019

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.

Youth Work

Inform, support, challenge and encourage 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

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 possible 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 2019

7 Support costs

	Support costs	Governance costs	2019	2018	Basis of allocation
	£	£	£	£	
Postage and telephone	6,320	-	6,320	7,644	Useage
Printing and stationery	6,528	-	6,528	8,032	Useage
Light and heat	1,208	-	1,208	1,102	Useage
International Levy	1,327	-	1,327	1,143	Useage
Repairs and servicing	608	-	608	689	Useage
Rent and rates	1,162	-	1,162	1,146	Useage
Bank charges	184	-	184	186	Useage
Centre expenses	24	-	24	692	Useage
Advertising	2,656	-	2,656	2,774	Useage
Sundry expenses	1,787	-	1,787	1,175	Useage
Book costs	63	-	63	58	Useage
Insurance	1,345	-	1,345	2,013	Useage
Subscriptions	360	-	360	268	Useage
Training	646	-	646	195	Useage
Travelling	18,264	-	18,264	22,156	Useage
Accountancy	-	1,390	1,390	1,200	Governance
Legal and professional	-	1,080	1,080	180	Governance
	<u>42,483</u>	<u>2,470</u>	<u>44,953</u>	<u>50,652</u>	
Analysed between					
Charitable activities	<u>42,484</u>	<u>2,470</u>	<u>44,954</u>	<u>50,652</u>	

8 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 2019

9 Employees

Number of employees

The average monthly number of employees during the year was:

	2019 Number	2018 Number
	12	10
	<u> </u>	<u> </u>
Employment costs	2019 £	2018 £
Wages and salaries	154,119	148,113
Social security costs	6,998	8,485
Other pension costs	7,456	7,001
	<u>168,573</u>	<u>163,599</u>

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

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 £85,320 (2018: £88,032)

10 Transfers

Transfers made from the unrestricted fund to the restricted fund in the period totalling £34,473 (2018: £8,334) were to cover resources expended in excess of funds received in relation to some projects.

11 Tangible fixed assets

	Freehold land and buildings £	Fixtures and fittings £	Total £
Cost			
At 1 April 2018	51,209	6,912	58,121
Additions	-	325	325
	<u>51,209</u>	<u>7,237</u>	<u>58,446</u>
At 31 March 2019	51,209	7,237	58,446
Depreciation and impairment			
At 1 April 2018	13,137	5,671	18,808
Depreciation charged in the year	1,024	395	1,419
	<u>14,161</u>	<u>6,066</u>	<u>20,227</u>
At 31 March 2019	14,161	6,066	20,227
Carrying amount			
At 31 March 2019	<u>37,048</u>	<u>1,171</u>	<u>38,219</u>
At 31 March 2018	<u>38,072</u>	<u>1,241</u>	<u>39,313</u>

PRISON FELLOWSHIP NORTHERN IRELAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2019

12 Debtors

	2019 £	2018 £
Amounts falling due within one year:		
Other debtors and prepayments	26,463	15,814

13 Creditors: amounts falling due within one year

	2019 £	2018 £
Other taxation and social security	1,833	3,058
Trade creditors	3,678	5,581
Accruals and deferred income	13,550	8,495
	19,061	17,134

14 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				
	Balance at 1 April 2018 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2019 £
Christmas	211	48,804	(48,155)	-	860
Family work	-	30,779	(48,272)	17,493	-
Sycamore Tree	-	21,497	(23,705)	2,208	-
Aftercare	-	49,735	(58,617)	8,882	-
Youth Work	-	-	(156)	156	-
Prison Programme	-	48,983	(54,717)	5,734	-
Development	4,602	70	(70)	-	4,602
	4,813	199,868	(233,692)	34,473	5,462

All restricted activities are in line with the objectives of the charity as outlined on page 1 of the financial statements.

PRISON FELLOWSHIP NORTHERN IRELAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2019

15 Analysis of net assets between funds

	Unrestricted funds 2019 £	Restricted funds 2019 £	Total 2019 £	Total 2018 £
Fund balances at 31 March 2019 are represented by:				
Tangible assets	38,219	-	38,219	39,313
Current assets/(liabilities)	22,979	5,462	28,441	38,322
	<u>61,198</u>	<u>5,462</u>	<u>66,660</u>	<u>77,635</u>