

APPENDIX 1



Office of the Scottish Charity Regulator

Trustees' Annual Report for the period							
		Period start date			Period end date		
		Day	Month	Year			Year
From	01	January	2017	To	31	December	2017

Reference and administration details

Charity name	Positive Prison? Positive Futures... SCIO
Other names charity is known by	
Registered charity number	SC043426
Charity's principal address	5.01 The Whisky Bond Glasgow
	Postcode G4 9SS

Names of the charity trustees on date of approval of Trustees' Annual Report

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	John Gilruth	Chair		
2	Dan Gunn	Secretary		
3	Stuart Callison	Treasurer	Appointed 6/9/17	
4	Lesley Martin			
5	Michael Williams			
6	Jim Martin		Appointed 6/7/17	
7	Marguerite Schinkel		Appointed 6/7/17	
8				
9				
10				
11				
12				
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14				
15				
16				
17				
18				
19				
20				

Reference and administration details

Names of all other charity trustees during the period, if any, (for example, those who resigned part way through the financial period)

Name	Dates acted if not for whole year
Nancy Loucks	Resigned 15/6/18
Fergus McNeill	Resigned 6/7/17
Hugh Monro	Resigned 6/7/17

Structure, governance and management

Type of governing document

The charity, a Scottish Charitable Incorporated Organisation (SCIO) was recognised as a Scottish Charity with effect from 20 September 2012.

The charity is administered in accordance with the terms of its Constitution.

Trustee recruitment and appointment

Trustees are recruited from those who qualify for membership of the SCIO namely any individual aged 18 or over who has current or previous experience of the justice system or who:

- represents or works for an organisation associated with the reduction of offending and reoffending;
- represents or works for an organisation working for penal reform; or
- is involved in the study of criminology.

Additionally, up to 3 individuals may be co-opted from time to time by the board on the basis that he/she has specialist experience and/or skills which could be of assistance.

All trustees are appointed by vote at board meetings.

Objectives and activities

Charitable purposes

The purpose of the charity is to use our collective experiences, abilities, skills, commitment and energies to reduce reoffending in Scotland and to help build safer communities to include:

- A the promotion of rehabilitation of those who have served a custodial sentence, including the provision of information, support and advice, with the object of improving the conditions of life of those in need;
- B the ongoing support and mentoring of people with convictions during their sentence as well as after release in order to break down barriers and assist with reintegration by offering practical advice, support, information in relation to housing, education, and employability providing positive encouragement of citizenship;
- C providing training to the people with convictions to advance their education and increase their employability thereby reducing unemployment;
- D advancing the human rights of prisoners by ensuring they are treated fairly and have adequate living conditions during their imprisonment and beyond;
- E promoting equality and diversity by working towards the equal and fair treatment of prisoners and people with convictions through the activities such as campaigning and representing and ensuring a brighter and successful future.

Summary of the main activities in relation to these objects

- A/B We connected with people held in all 15 Scottish prisons
- A/C We hosted our own group/open meetings bringing over 100 people from all sectors together to share the experiences and ambitions of people with convictions
- A/E We engaged with 21 community based projects
- D/E We participated in 69 national Scottish Government/SPS/NHS meetings
- D/E We participated in 53 non-governmental justice focused meetings
- D/E We participated in 20 local authority community justice meetings
- E We participated in 35 academic meetings
- E We participated in 8 Scottish parliamentary events
- E We delivered public presentations to over 2500 people

Achievements and performance

Summary of the main achievements of the charity during the financial period

Our continuing positive partnerships within and around the justice system in Scotland throughout 2017 resulted in our contributions to progress being made in the following key areas:

- the introduction of Community Justice Scotland and the requirement for all Scottish local authority Community Justice Partnerships to consult with people with convictions in respect of the design, delivery and effectiveness of the services available to reduce offending and reoffending in their area – leading to safer communities.
- the need for collaboration between justice and health services to improve the provision of healthcare within prisons and for people with convictions in the wider community – leading to improved wellbeing.
- the revision of the standards for the inspection of prison healthcare provision by HM Inspector of Prisons for Scotland – leading to improved wellbeing.
- the wider availability of the process by which serving prisoners can open bank accounts in SPS prisons prior to release – facilitating access to benefits and capacity to confirm individual identity – leading to improved life choices
- increased opportunities for the recruitment of people with convictions through our leading role in the development of the Employers Support Network for Scotland – now identified as Release.Scotland – leading to less unemployment
- changes in the disclosure process leading to reduced barriers to the employment of people with convictions – leading to less unemployment

Financial review

Brief statement of the charity's policy on reserves

The Trustees aim to hold free reserves, being unrestricted funds, sufficient to cover a minimum of 3 months' of operating costs

The restricted fund balance cannot be used to support core activities as they were donated on condition they were to be used to run a specific project 'Amplifying the Voice of Young People' and not for general purposes.

Details of any deficit

There was a deficit of receipts in excess of payments within the year in both Unrestricted and Restricted Funds.
The Trustees are mindful of the position within the year and will monitor this closely. At the year-end Unrestricted and Restricted Funds are in surplus (see B1).

Donated facilities and services (if any)

None

Other optional information

Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)

John A Gilruth

M. Williams

Full name(s)

John Gilruth

Michael Williams

Position (e.g. Chair)

Chair

Trustee

Date

11 September 2018

11th September 2018



Receipts and payments accounts						
For the period from				to		
	1	January	2017		31	December

Section A Statement of receipts and payments

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total funds current period to nearest £	Total funds last period to nearest £
						(as restated)
A1 Receipts						
Donations	300				300	
Legacies					-	
Grants	50,000	13,000			63,000	266,415
Receipts from fundraising activities					-	
Gross trading receipts	3,055				3,055	139
Income from investments other than land and buildings		83			83	25
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
					-	
A1 Sub total	53,355	13,083	-	-	66,438	266,579
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
A2 Sub total	-	-	-	-	-	-
Total receipts	53,355	13,083	-	-	66,438	266,579
A3 Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	82,995	25,978			108,973	133,619
Grants and donations					-	
Governance costs:					-	
Audit / independent examination	1,080				1,080	-
Preparation of annual accounts					-	
Legal costs					-	250
Other					-	
					-	
A3 Sub total	84,075	25,978	-	-	110,053	133,869
A4 Payments relating to asset and investment movements						
Purchases of fixed assets	606	606			1,212	
Purchase of investments					-	
A4 Sub total	606	606	-	-	1,212	-
Total payments	84,681	26,584	-	-	111,265	133,869
Net receipts / (payments)	(31,326)	(13,501)	-	-	(44,827)	132,710
A5 Transfers to / (from) funds					-	
Surplus / (deficit) for year	(31,326)	(13,501)	-	-	(44,827)	132,710

Section B Statement of balances

Categories	Details	Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total current period	Total last period
		to nearest £	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £
B1 Cash funds	Cash and bank balances at start of year	42,574	134,517			177,091	44,381
	Surplus / (deficit) shown on receipts and payments account	(31,326)	(13,501)			(44,827)	132,710
						-	
	Cash and bank balances at end of year	11,248	121,016	-	-	132,264	177,091

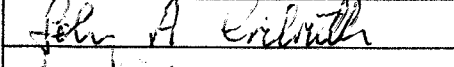

B2 Investments	Details	Fund to which asset belongs	Market valuation	Last year
			to nearest £	to nearest £
		Total	-	-

B3 Other assets	Details	Fund to which asset belongs	Cost (if available)	Current value (if available)	Last year
			to nearest £	to nearest £	to nearest £
	PC and monitor	General - unrestricted	606		-
	PC and monitor	AVOYP - restricted	606		-
		Total	1,212	-	-

B4 Liabilities	Details	Fund to which liability relates	Amount due	Last year
			to nearest £	to nearest £
	PAYE/NI for December		1,190	2,349
	Accrual - payments re charitable activities		1,205	1,437
	Accrual - Independent Examiner fee		1,080	-
		Total	3,475	3,786

B5 Contingent liabilities	Details	Fund to which liability relates	Amount due (estimate)	Last year
			to nearest £	to nearest £
		Total	-	-

Signed by one or two trustees on behalf of all the trustees

Signature	Print Name	Date of approval
	JOHN GILRUTH	11/9/18
	MICHAEL WILLIAMS	11/9/18

Section C Notes to the Accounts

C1 Nature and purpose of funds (may be stated on analysis of funds worksheets)

see additional notes pages

C2 Grants

Type of activity or project supported	Individual / institution	Number of grants made	£
Total			-

C3a Trustee remuneration

If no remuneration was paid during the period to any charity trustee or person connected to a trustee cross this box (otherwise complete section 3b)	X
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C3b Trustee remuneration - details

Authority under which paid	£

C4a Trustee expenses

If no expenses were paid to any charity trustee during the period then cross this box (otherwise complete section 4b)	
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C4b Trustee expenses - details

	Number of trustees	£
Travel expenses	1	52

C5 Transactions with trustees and connected persons

Nature of relationship	Nature of transaction	Transaction amount (£)	Balance outstanding at period end (£)
Lesley Martin - trustee	expenses	52	X

C6 Other information

The reserves of £173,305 as stated in last year's accounts have been restated to £177,091 following the reversal of £3,786 accrued expenses as the current year's accounts have been prepared under the receipts and payments basis.

Positive Prison? Positive Futures...

SC043426

Additional analysis (1)

Analysis of receipts and payments

1 Donations

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
Donations	300				300	-
					-	
					-	
Total	300	-	-	-	300	-

2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £	Total current period to nearest £	Total last period to nearest £
The Scottish Government	50,000	12,000	62,000	86,898
Caledonia Youth	-	1,000	1,000	134,517
Monument Trust	-	-	-	45,000
Total	50,000	13,000	63,000	266,415

3 Gross receipts from other charitable activities

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
					-	
					-	
					-	
					-	
					-	
					-	
Total	-	-	-	-	-	-

4 Payments relating directly to charitable activities

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
Office space	5,646	655			6,301	4,815
Insurance	1,013	8			1,021	991
Wages and salaries	64,264	11,143			75,407	101,343
Telephone & internet	3,264	116			3,380	3,295
Postage, stationery and printing	854	232			1,086	1,047
Travel and subsistence	3,802	1,784			5,586	8,889
Repairs and renewals	45				45	502
Workshops, courses and catering	2,111				2,111	7,281
Legal and professional	1,450	40			1,490	4,859
Sundry and memberships	546				546	597
ESN Website		12,000			12,000	-
Total	82,995	25,978	-	-	108,973	133,619

Additional analysis (2)

5 Breakdown of unrestricted funds

	General Funds				Total unrestricted funds	Total unrestricted funds last period
Receipts						
Donations	300				300	
Legacies					-	
Grants	50,000				50,000	131,898
Receipts from fundraising activities					-	
Gross trading receipts	3,055				3,055	
Income from investments other than land and buildings					-	25
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	139
Sub total	53,355	-	-	-	53,355	132,062
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	53,355	-	-	-	53,355	132,062
Payments						
Expenses for fundraising activities					-	(as restated)
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	82,995				82,995	133,869
Grants and donations					-	
Governance costs:						
Audit / independent examination	1,080				1,080	
Preparation of annual accounts					-	
Legal costs					-	
Sub total	84,075	-	-	-	84,075	133,869
Payments relating to asset and investment movements						
Purchases of fixed assets	606				606	
Purchase of investments					-	
Sub total	606	-	-	-	606	-
Total payments	84,681	-	-	-	84,681	133,869
Net receipts / (payments)	(31,326)	-	-	-	(31,326)	(1,807)
Transfers to / (from) funds					-	
Surplus / (deficit) for year	(31,326)	-	-	-	(31,326)	(1,807)

Nature and purpose of funds

Unrestricted funds are those that may be used at the discretion of the Trustees in furtherance of the objects of the Charity.

Additional analysis (3)

6 Breakdown of restricted funds

	Amplifying The Voice of Young People	Employer Support Network			Total restricted funds	Total restricted funds last period
Receipts						
Donations					-	
Legacies					-	
Grants	1,000	12,000			13,000	134,517
Receipts from fundraising activities					-	
Gross trading receipts					-	
Income from investments other than land and buildings	83				83	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
Sub total	1,083	12,000	-	-	13,083	134,517
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	1,083	12,000	-	-	13,083	134,517
Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	13,978	12,000			25,978	
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
Sub total	13,978	12,000	-	-	25,978	-
Payments relating to asset and investment movements						
Purchases of fixed assets	606				606	
Purchase of investments					-	
Sub total	606	-	-	-	606	-
Total payments	14,584	12,000	-	-	26,584	-
Net receipts / (payments)	(13,501)	-	-	-	(13,501)	134,517
Transfers to / (from) funds						
Surplus / (deficit) for year	(13,501)	-	-	-	(13,501)	134,517

Nature and purpose of funds

AVOYP is a project building on the legacy of a charity that closed 3 years ago. They worked with people in the age range 16-25 and we were granted some of the proceeds arising from the disposal of their assets. This project is designed to lead to 2 people with convictions within the age range of the donor charity being elected as members of The Scottish Youth Parliament. Their role there will be to represent the experiences, ideas and dreams of young people with experience of the Scottish Justice system.

The employer support network project is aimed at supporting employers wishing to employ people with convictions. The funds received and spent by PP?PF were exclusively for setting up a website to be at the heart of the network. PP?PF is leading this initiative at the request of The Scottish Government. This network is now known as Release Scotland.

APPENDIX 3



Independent examiner's report on the accounts v2

v2

Report to the trustees/members of

Positive Prison? Positive Futures...

Registered charity number

SC043426

On the accounts of the charity for the period

Period start date			Period end date			
Day	Month	Year	To	Day	Month	Year
01	January	2017		31	December	2017

Set out on pages

(remember to include the page numbers of additional sheets)

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) 2005 Act and the Charities Accounts (Scotland) Regulations 2006. The charity trustees consider that the audit requirement of Regulation 10(1) (d) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently, I do not express an audit opinion on the accounts.

Independent examiner's statement

In the course of my examination, no matter has come to my attention

1. which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep accounting records in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and
 - to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations

have not been met, or

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

**Signed:
Name:**

Jacqueline McCarrell
Jacqueline McCarrell

Date:

12.9.18.

Relevant professional qualification(s) or body (if any):

Institute of Chartered Accountants Scotland

Address:

Whitelaw Wells
Chartered Accountants
9 Royal Crescent
Glasgow, G3 7SP

APPENDIX 3

Disclosure section

Only complete if the examiner needs to highlight material problems.

**Give here brief details of
any items that the
examiner wishes to
disclose**