

APPENDIX 3

OSCr

Office of the Scottish Charity Regulator

Independent examiner's report on the accounts

Report to the trustees/members of

Charity name
Scottish Prison Service Benevolent Fund (BENFU)

Registered charity number

SC021603

On the accounts of the charity for the period

Period start date			Period end date		
Day	Month	Year	Day	Month	Year
01	April	2025	31	March	2026

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) (a) to (c) 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 [other than that disclosed on the attached page*]

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:

Date:

27/04/2026

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

RCCA

Address:

15A West End
West Calder
EH55 8EH

*Please delete the words in the brackets if they do not apply. If the words do apply, set out those matters which have come to your attention on the following page.

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

Receipts and Payments Accounts for the year ended 31 March 2026

Scottish Prison Service Benevolent Fund SC021603

	2026	2025
	£	£
RECEIPTS		
Membership subscriptions	24601.40	41285.00
Compensation from BoS		
CAF Interest	16.12	20
Bank Interest		0.00
		0.00
Total Receipts	24617.52	41305.00
PAYMENTS		
NC Expences		
Subscriptions to Local Committees	19460.04	9897.00
Assistance	2564.25	7359.00
Other	77.55	1113.00
		0.00
Total payments for charitable activities	22101.84	18369
Governance costs		
AGM Costs	0.00	0.00
Accountance	350.00	300.00
Total governance costs	350.00	300.00
Total Payments	22451.84	18669
Surplus/ (Deficit) for year	2165.68	22638.00
All funds are unrestricted		
Bank and Cash in hand		
Opening balances	35562.64	12926
Surplus/ (Deficit) for year	24617.53	22638.00
Closing Balances	37728.32	35562
Reserves		

Closing Balances

<u>37728.32</u>	<u>35562.00</u>
-----------------	-----------------

Assets

Equipment

<u>0.00</u>	<u>0.00</u>
-------------	-------------

Closing Balances

<u>37728.32</u>	<u>35562</u>
-----------------	--------------

All funds are unrestricted

Approved by the Trustees and signed on their behalf

Signed as correct:

Name

George L Burns

Position

Treasurer



APPENDIX 1

OSCr

Office of the Scottish Charity Regulator

Trustees' Annual Report for the period

Period start date				Period end date			
From	Day	Month	Year	To	Day	Month	Year
	01	04	2025		31	03	2026

Reference and administration details

Charity name	Scottish Prison Service Benevolent Fund
Other names charity is known by	BENFU
Registered charity number	SC021603
Charity's principal address	HM Prison Polmont
	Polmont

Postcode

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	David Smart	Chair		BENFU Membership
2	Allison Oliver	Secretary		BENFU Membership
3	George Burns	Treasurer		BENFU Membership
4	Kenny Muir	Trustee		BENFU Membership
5	Kenny Campbell	Trustee		BENFU Membership
6	Hazel Gardiner	Trustee		BENFU Membership
7	Gavin Prentice	Trustee		BENFU Membership
8	Mark McLeod	Trustee		BENFU Membership
9				
10				
11				
12				
13				
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

Structure, governance and management

Type of governing document

The Scottish Prison Service Benevolent Fund (BENFU) is a charitable unincorporated fund and the purposes and administration arrangements are set out in our constitution.

Trustee recruitment and appointment

All trustees are appointed or reappointed by the members of BENFU at our annual general meeting, which is held in August annually.

Objectives and activities

Charitable purposes

Our purposes and objects as set out in our constitution are the promotion of relief of poverty and the advancement of health. Beneficial groups include children/young people, older people, people with disabilities or health problems, other defined groups and other charities/voluntary bodies. BENFU covers all or most of Scotland but requests from other areas will always be considered.

Summary of the main activities in relation to these objects

Requests for assistance have varied from us providing funding for vouchers for food to alleviate child poverty, assistance with travel costs to and from hospital, Simba, Flowers and wheelchair.

APPENDIX 1

Achievements and performance

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

It has been a busy and successful year with our membership standing at . All our funds are raised through our members and this year we have dealt with 3 requests for assistance. We have given £ 2564.25 to these requests over the year.

Financial review

Brief statement of the charity's policy on reserves

BENFU maintains a level of unrestricted reserves which aids with the achievements of objectives as outlined in the constitution and on page 2 of this report. The unrestricted free reserves at the financial year end were £

Details of any deficit

Nil

Donated facilities and services (if any)

Nil

APPENDIX 1

Other optional information

The National Committee of BENFU continues to visit as many establishments as possible to impart our knowledge and experience of operating our charitable fund to local members. This also gives us the opportunity to ensure that local committees are complying with all Rules and Regulations.

This year we visited the following establishments:

Polmont Prison

SPS college

Declaration

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

Signed on behalf of the charity's trustees

Signature(s)

G. L. Burns *David Smart*

Full name(s)

G. L. Burns

David McIntosh Smart

Position (e.g. Chair)

TREASURER

CHAIRMAN

Date

9/6/26

27-8-2026

Receipts and payments accounts

For the period from				to			
	01	04	2025		31	03	2026

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 £
A1 Receipts						
Subscriptions	24,601				24,601	23,166
Legacies					-	
repayment from peterhead					-	
compensation from BoS					-	
Gross trading receipts					-	
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
Interest from BankCAF	16				16	113
A1 Sub total	24,617	-	-	-	24,617	23,279
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
A2 Sub total	-	-	-	-	-	-
Total receipts	24,617	-	-	-	24,617	23,279
A3 Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments directly to local Committees	19,460				19,460	8,767
Assistance Payments	2,564				2,564	10,550
Governance costs:					-	
Audit / independent examination					-	
Accountance	350				350	330
Legal costs					-	
Other	77				77	
A3 Sub total	22,451	-	-	-	22,451	19,647
A4 Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
A4 Sub total	-	-	-	-	-	-
Total payments	22,451	-	-	-	22,451	19,647
Net receipts / (payments)	2,166	-	-	-	2,166	3,632
A5 Transfers to / (from) funds					-	
Surplus / (deficit) for year	2,166	-	-	-	2,166	3,632

Section B Statement of balances

Categories	Details	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 £
B1 Cash funds	Cash and bank balances at start of year	35,562				35,562	12,926
	Surplus / (deficit) shown on receipts and payments account	2,166				2,166	22,636
						-	
						-	
	Cash and bank balances at end of year	37,728	-	-	-	37,728	35,562
	(Agree balances with receipts and payments account(s))						

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

	Details	Fund to which asset belongs	Cost (if available) to nearest £	Current value (if available) to nearest £	Last year to nearest £
B3 Other assets					
		Total	-	-	-

	Details	Fund to which liability relates	Amount due to nearest £	Last year to nearest £
B4 Liabilities				
		Total	-	-

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

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

Signature

Print Name

Date of
approval

Additional analysis (2)

5 Breakdown of unrestricted funds

	2025-2026	2024-2025	2023-2024	2022-2023	Total unrestricted funds	Total unrestricted funds last period
Receipts						
Donations	24,601				24,601	41,285
Legacies					-	
Grants					-	
Receipts from fundraising activities					-	
Gross trading receipts					-	
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities	17				17	20
Sub total	24,618	-	-	-	24,618	41,305
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	24,618	-	-	-	24,618	41,305
Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payment directly to local Committees	19,460				19,460	9,897
Assistance Payments	2,564				2,564	7,359
Governance costs:					-	
Audit / independent examination					-	
Accountance	350				350	330
Legal costs					-	
Others	78				78	1,083
Sub total	22,452	-	-	-	22,452	18,669
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total	-	-	-	-	-	-
Total payments	22,452	-	-	-	22,452	18,669
Net receipts / (payments)	2,166	-	-	-	2,166	22,636
Transfers to / (from) funds					-	
Surplus / (deficit) for year	2,166	-	-	-	2,166	22,636

Nature and purpose of funds

The general unrestricted fund is simply to meet the objectives as set out in the constitution



SC021603

Analysis of receipts and payments

	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 £
Member Subscriptions	24,601				24,601	23,166
					-	
					-	
					-	
Total	24,601	-	-	-	24,601	23,166

	Unrestricted funds to nearest £	Restricted funds to nearest £	Total current period to nearest £	Total last period to nearest £
			-	
			-	
			-	
			-	
Total	-	-	-	-

	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	-	-	-	-	-	-

	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 £
Subs paid to local committees	19,460				19,460	8,767
					-	
					-	
					-	
					-	
					-	
					-	
					-	
					-	
					-	
					-	
Total	19,460	-	-	-	19,460	8,767

Scottish Prison Service Benevolent Fund

SC021603

Additional analysis (3)

6 Breakdown of restricted funds

	Restricted funds from contributions received by funds	Restricted funds from contributions received by funds not holding	Restricted funds from contributions received by funds not holding	Restricted funds from contributions received by funds not holding	Total restricted funds	Total restricted funds last period
Receipts						
Donations					-	
Legacies					-	
Grants					-	
Receipts from fundraising activities					-	
Gross trading receipts					-	
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
Sub total	-	-	-	-	-	-
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	-	-	-	-	-	-
Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities					-	
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
Sub total	-	-	-	-	-	-
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total	-	-	-	-	-	-
Total payments	-	-	-	-	-	-
Net receipts / (payments)	-	-	-	-	-	-
Transfers to / (from) funds					-	
Surplus / (deficit) for year	-	-	-	-	-	-

Nature and purpose of funds

--