

CHRISTIAN PRISON RESOURCING

England & Wales · Charity number 1134592

Details

Other names	CHRISTIAN PRISON RESOURCES
Status	Registered
Legal form	Charitable company
Company number	07131167
Registered	2010-03-02
Register	View on the Charity Commission register

Contact

Address	C P R PO Box 61685 London SE9 9BL
Phone	07749373185
Email	admin@cprministries.org.uk
Website	www.christianprisonresourcing.org.uk

Activities

Objects: TO ADVANCE THE CHRISTIAN FAITH IN ACCORDANCE WITH THE STATEMENT OF BELIEFS APPEARING IN THE SCHEDULE HERETO PARTICULARLY BUT NOT EXCLUSIVELY BY PROVIDING RESOURCES TO CHAPLAINS FOR THEMSELVES AND FOR PRISONERS AND DETAINEES IN HER MAJESTY'S PRISONS, YOUNG OFFENDERS INSTITUTIONS AND IMMIGRATION REMOVAL CENTRES. SUCH RESOURCES WILL INCLUDE, BUT WILL NOT BE LIMITED TO:* THE PREACHING AND TEACHING OF THE BIBLE* CHRISTIAN MATERIAL IN THE FORM OF BOOKS, DVDS, CDS AND OTHER FORMS OF MEDIA* THE TRAINING OF VOLUNTEERS TO WORK IN PRISONS AND PROVIDE THESE RESOURCESAND TO LINK WITH, AND SUPPORT, CHURCHES IN WHICH RELEASED PRISONERS WILL CONTINUE IN CHRISTIAN MATURITY AND BE INTEGRATED BACK INTO SOCIETY IN SUCH PARTS OF THE UNITED KINGDOM OR THE WORLD AS THE TRUSTEES MAY FROM TIME TO TIME THINK FIT AND TO FULFIL SUCH OTHER PURPOSES WHICH ARE EXCLUSIVELY CHARITABLE ACCORDING TO THE LAW OF ENGLAND AND WALES AND ARE CONNECTED WITH THE CHARITABLE WORK OF THE CHARITYYY

Activities: RESOURCING PRISON CHAPLAINCY DEPARTMENTS

Classification

- **How:** Other Charitable Activities
- **What:** Education/training, Religious Activities
- **Who:** Other Defined Groups

Geography

- **Area of benefit:** UNITED KINGDOM OR THE WORLD
- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£144,627	£129,411	-	-
2023-12-31	£121,433	£133,248	-	-
2022-12-31	£151,643	£141,652	-	-
2021-12-31	£103,909	£120,897	-	-
2020-12-31	£139,788	£143,451	-	-

Accounts

Christian Prison Resourcing

Report and Accounts

Year ended 31 December 2024

CHRISTIAN PRISON RESOURCING
FOR THE YEAR ENDED 31 DECEMBER 2024
COMPANY INFORMATION

Directors / trustees	S D Willis D Fortune (retired 30 August 2024) C A Summers B H Edwards P Cunliffe K Berry M F Jones K G Brownell
Company Secretary	D Fortune
Governing Document	Memorandum and Articles of Association dated 20 January 2010
Company Registration Number	07131167
Charity Registration Number	1134592
Registered Office	Suite 2 Rutland House 44 Masons Hill Bromley Kent, BR2 9JG
Independent Examiner	Archie McDowall BA CA Stewardship 1 Lamb's Passage London EC1Y 8AB
Bankers	HSBC 184 High Street Bromley Kent, BR1 1HE

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CHRISTIAN PRISON RESOURCING
REPORT OF THE DIRECTORS
FOR THE YEAR ENDED 31 DECEMBER 2024

The directors, who are the charity's trustees for the purposes of charity law, have pleasure in submitting the Report and Accounts for the year.

Objects of the charity

We aspire to see prisoners becoming Christlike and reflecting this in their reverence for Christ and the Bible. A Christlike person will also demonstrate a wholeness that will be attractive to those outside the Christian faith both inside prison – in the way they relate to staff and fellow prisoners/detainees – and, after their release, in how they function in the community. Our aim is to operate throughout the UK and to do so in harmony with other Christians working in His Majesty's prisons and with the support of local churches.

We provide resources to chaplains for themselves and for prisoners/detainees in His Majesty's Prisons, Young Offenders Institutions and Immigration Removal Centres. Such resources will include but will not be limited to: the preaching and teaching of the Bible; Christian material in the form of books, DVD's, CD's and other forms of media; and the training of volunteers to work in prisons and provide these resources. We also seek to link with, and support, churches in which released prisoners will continue in Christian maturity and be integrated back into society, thereby providing public benefit.

Summary of the charity's main activities and achievements

During the course of 2024, the charity's paid workers and volunteers visited or supplied resources or marked completed study books from 58 prisons and immigration centres (2023: 58). CPR continued to enjoy the lifting of Covid restrictions, allowing prisons to conduct mixed wing Sunday services and fully restart midweek group bible studies on the wings. In addition, more of the charity's volunteers were allowed back into the prisons.

CPR is well equipped with material to provide to the prisoners including Bible Study courses that are sent off for external marking by our volunteers. During the course of the year, CPR's team of volunteers marked 5,297 individual studies (2023: 5,165).

During the 2024 calendar year the charity employed 3 staff members (2023:4).

To help prevent the endless cycle of reoffending once prisoners are released, CPR is putting more emphasis on resettlement. CPR has therefore developed a resettlement policy which is gradually being implemented within the establishments in which CPR works.

CPR continues to partner with other churches allowing our Christian brothers and sisters the opportunity to join with us in serving God among prisoners. The charity receives requests for speakers at church events, prayer breakfasts, away days and also preaching at Sunday services. CPR also partners with local churches through the Welcome Directory, which is used by prison chaplains when helping released prisoners to find and get settled into a welcoming and helpful church community.

All work to create, design and obtain approvals for the new Diploma Course has been completed. This course was created to accredit CPR associates with the necessary qualifications to become prison chaplains for employment by HMPPS. CPR currently has 28 associates who are recognised as HMPPS chaplains, a number of which were accredited via the Diploma Course.

The Charity has been trialing an initiative to 'email-a-prisoner' with a view to encourage Bible studies and improve links with CPR associates.

In planning the activities the trustees have applied the guidance on public benefit issued by the Charity Commission.

Structure, Governance and Management

The charity is controlled by its governing document, the Memorandum and Articles of Association, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

CHRISTIAN PRISON RESOURCING
REPORT OF THE DIRECTORS
FOR THE YEAR ENDED 31 DECEMBER 2024

Responsibility for setting policy rests with the trustees who meet regularly to monitor the activities of the charity.

New trustee directors are appointed in accordance with the Articles of Association. One third of the remaining trustees are required to retire by rotation at each annual general meeting. Additional trustees may be appointed from time to time by the trustees in accordance with the Memorandum and Articles of Association.

Rev D. Fortune retired from the role of director/trustee of CPR on 30 August 2024. He does however continue in his role as Director of Ministry. Mr A. Feak was promoted from his role of Associate to Deputy Director of Ministry.

Financial results

The results for the year are set out on pages 6-14. During this year, there was a surplus of incoming resources over resources expended of £15,216 (2023: deficit of £11,815). This increased the total funds carried forward to £135,807 as at 31 December 2024 (2023: £120,591), of which £29,181 is restricted (2023: £35,257).

The income in 2024 was increased largely due to a £20,000 legacy. Much of the 2023 deficit was in relation to the planned use of the Education Fund, for which funds were already raised in 2022. The trustees continue to be mindful that the charity's income is fairly variable from year to year. Whilst there are many individual supporters and churches who give on a regular basis, a large part of the charity's income is less regular. The charity's reserve policy has been set with this in mind.

Reserves policy

The charity's reserves policy is to maintain unrestricted reserves that remain above typical expenditure over a six month period. Expenditure is defined as unrestricted expenditure plus any anticipated transfer to fund shortfalls in restricted funds. Currently this amounts to annual expenditure of around £70,000, or £35,000 for a six month period.

At the end of the year, the charity held £106,626 (2023: £85,334) in unrestricted reserves of which £30,621 (2023: £30,621) is held as designated reserves. These designated reserves were set aside by the trustees to help employ a new staff member to develop the ministry of CPR, prior to the staff member being able to raise their own support. Excluding the designated reserves, the remaining unrestricted reserves of £76,004 (2023: £54,712) exceed the typical expenditure over a six month period. Therefore the reserves of the charity satisfy its reserves policy.

Principal funding source

Finance for the charity is mainly obtained from the support derived from individual Christians, Christian organisations and churches. In addition the charity claims Gift Aid on qualifying donations. Occasionally the charity launches a special appeal among its supporters. Approximately half of the income consists of regular monthly or quarterly gifts.

CHRISTIAN PRISON RESOURCING
REPORT OF THE DIRECTORS
FOR THE YEAR ENDED 31 DECEMBER 2024

Key risks and uncertainties

The Charity is exposed to various risks including reputational risk caused by associates not following HMPPS protocol, safety of volunteers and staff and financial stability and fundraising. Each risk identified is assessed and reviewed in terms of its potential impact and likelihood. Training and guidance is provided to associates to ensure that risk management practices are understood and followed consistently.

Plans for the future

The charity has plans to employ ex-prisoners to work alongside prison leavers to aid resettlement. The charity understands that the risks are high and those supporting the initiative financially will be fully aware of the risks. However, not to go forward with the initiative taking into account the risk factor would be against the ethos of what CPR stands for.

Responsibilities of directors under company law

The directors are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the directors to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the charitable company as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year. In preparing these financial statements, the directors are required to:

1. select suitable accounting policies and apply them consistently;
2. observe the methods and principles in the Charities SORP;
3. make judgements and estimates that are reasonable and prudent;
4. state whether the applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
5. prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The directors are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approval

This report, which has been prepared in accordance with the provisions of the Companies Act 2006 relating to small companies, was approved by the directors and signed on their behalf by:


Sean d'A Willis (Sep 19, 2025 15:12:10 GMT+1)

S D Willis - Trustee

Date: Sep 19, 2025

INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF
CHRISTIAN PRISON RESOURCING
('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2024 on pages 6 to 14 following, which have been prepared on the basis of the accounting policies set out on pages 8 and 9.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors 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 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Archie McDowall
Archie McDowall (Sep 22, 2025 14:01:18 GMT+1)

Archie McDowall BA CA
Stewardship
1 Lamb's Passage
London
EC1Y 8AB

Date: Sep 22, 2025

CHRISTIAN PRISON RESOURCING
STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 DECEMBER 2024

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
INCOME AND ENDOWMENTS FROM:					
Donations and legacies	3	87,536	54,054	141,590	120,270
Charitable activities	4	-	-	-	-
Investments	5	3,038	-	3,038	1,163
Total income and endowments		90,573	54,054	144,627	121,433
EXPENDITURE ON:					
Charitable activities	6	32,263	97,149	129,411	133,248
Total expenditure		32,263	97,149	129,411	133,248
Net income/(expenditure)		58,311	(43,095)	15,216	(11,815)
Transfers between funds	13	(37,019)	37,019	-	-
Net movement in funds		21,292	(6,076)	15,216	(11,815)
Reconciliation of funds:					
Total funds brought forward		85,334	35,257	120,591	132,406
Total funds carried forward	13	106,626	29,181	135,807	120,591

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

All income and expenditure derive from continuing operations.

The statement of financial activities also complies with the requirements for an income and expenditure account required by the Companies Act 2006.

The notes on pages 8-14 form part of these accounts.

CHRISTIAN PRISON RESOURCING

BALANCE SHEET

AS AT 31 DECEMBER 2024

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
FIXED ASSETS					
Tangible assets	8	-	-	-	-
		-	-	-	-
CURRENT ASSETS					
Debtors	9	8,172	6,787	14,960	12,737
Cash at bank and in hand	10	100,526	25,942	126,468	110,659
		108,698	32,730	141,428	123,396
CREDITORS: Amounts falling due within one year	11	2,073	3,548	5,621	2,805
Net current assets / (liabilities)		106,626	29,181	135,807	120,591
TOTAL NET ASSETS		106,626	29,181	135,807	120,591
FUND BALANCES	13				
Unrestricted Funds					
General funds		76,004	-	76,004	54,712
Designated funds		30,621	-	30,621	30,621
		106,626	-	106,626	85,334
Restricted Funds		-	29,181	29,181	35,257
		106,626	29,181	135,807	120,591

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2024 in accordance with Section 476 of the Companies Act 2006 however, in accordance with Section 145 of the Charities Act 2011, the accounts have been examined by an independent examiner and their report has been included in these financial statements.

The directors (who are the charitable company's trustees for the purposes of charity law) acknowledge their responsibilities for:

- (a) ensuring that the charitable company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its net income or expenditure for each 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 charitable company.

The financial statements have been prepared in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

The financial statements were approved by the Board of Directors and were signed on its behalf by:

Sean d'A Willis
Sean d'A Willis (Sep 19, 2025 15:12:10 GMT+1)

 S D Willis

Sep 19, 2025

 Date

Company number: 07131167

Charity number: 1134592

The notes on pages 8-14 form part of these accounts.

CHRISTIAN PRISON RESOURCING
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2024

1 Statutory Information

The charity is a charitable company limited by guarantee and is incorporated in the United Kingdom. The company's registered number and registered office address can be found on the Company Information page.

2 Accounting Policies

These financial statements are prepared on a going concern basis, under the historical cost convention.

These financial statements have been prepared in accordance with the "Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) ("the Charities SORP"), with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland ("FRS 102"), with the Companies Act 2006 and with the Charities Act 2011. The charity meets the definition of a public benefit entity as set out in FRS 102.

The principles adopted in the preparation of the financial statements are set out below.

a) Going concern

The trustees (who are the charitable company's directors for the purposes of company law) have assessed whether the use of the going concern basis is appropriate and have considered possible events or conditions that might cast significant doubt on the ability of the charity to continue as a going concern. The trustees have made this assessment for a period of at least one year from the date of approval of the financial statements. In particular the trustees have considered the charity's forecasts and projections and the possible implications should projected income and / or expenditure vary unexpectedly. The trustees have concluded that there is a reasonable expectation that the charity has adequate resources to continue to operate for the foreseeable future. The charity therefore continues to adopt the going concern basis in preparing its financial statements.

b) Income

Income including investment income is recognised in the period in which the charity becomes entitled to receipt, the amount receivable can be measured with reasonable certainty, and receipt is probable. For the most part, income is generally recognised when it is received. Income is only deferred when the charity has to fulfil conditions before becoming entitled to it or where the donor has specified that the income is to be expended in a future period.

Income from donations and legacies includes:

- i) Recoverable Gift Aid. This is recognised when the related donation is received. Gift Aid that has not been recovered by the balance sheet date is included as a debtor.
- ii) Legacies. Income from legacies is recognised when a distribution is received from the estate or, if earlier, when the charity has been notified that a distribution will be made and the amount receivable can be measured reliably.

The charity relies on volunteers to carry out many of its activities, particularly for marking papers. However, in accordance with the SORP, the value of these services has not been included in these financial statements as they cannot be reliably measured.

Investment income represents income generated by the charity's assets and includes bank interest.

c) Expenditure

Expenditure, including irrecoverable VAT, is recognised when it is incurred or, if earlier, when a legal or constructive obligation for a payment arises provided that it is probable that settlement will be required and the amount of the obligation can be measured reliably.

The cost of raising funds is not significant and has not been separately disclosed.

Governance costs, which are included in expenditure on charitable activities but are identified separately in the notes to the accounts, includes costs associated with the independent examination of the financial statements, compliance with constitutional and statutory requirements and any other expenditure incurred on the strategic management of the charity.

CHRISTIAN PRISON RESOURCING
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2024

d) Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity. Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. Restricted funds are donations which are to be used in accordance with specific restrictions imposed by donors; they include donations received from appeals for specific activities or projects.

2 Accounting Policies continued

e) Tangible fixed assets

Items purchased or donated for the charity's own use are capitalised when the cost of purchased items, or the fair value of donated items, is more than £1,000 and the item is expected to benefit the charity over more than one accounting period. Depreciation is charged on a reducing balance basis so as to write down the value of each asset to its estimated residual value (if any) over its expected useful economic life. To achieve this objective the following rates of depreciation are charged:

Equipment	25% on reducing balance
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The carrying values of tangible fixed assets are reviewed for impairment in periods when events or changes in circumstances indicate that the carrying value may not be recoverable.

f) Pension scheme arrangements

The charity operates defined contribution pension schemes for its employees. Obligations for contributions to these schemes are recognised as an expense when the liability arises. The assets of these schemes are held separately from those of the charity in independently administered funds.

g) Taxation

The company is a registered charity; it has taken advantage of the various reliefs from taxation available to charities and no tax is payable on the charity's income.

h) Financial instruments

The charity's financial assets and financial liabilities all qualify as basic financial instruments, as defined by FRS102. Except for loans, creditors and debtors are measured at their expected settlement value (normally the amount of cash that the charity expects to pay or receive). The charity recognises liabilities for the principal of those loans that remains outstanding at the year end (i.e. the liabilities exclude any interest chargeable on the loans in future years).

i) Exemption from preparing a cashflow statement

The charity has taken advantage of an exemption conferred by the Charities SORP and has not prepared a cash flow statement.

3 Donations and legacies

	2024	2023
	£	£
Donations of cash and similar	126,939	107,688
Income tax recoverable	14,651	12,583
	<u>141,590</u>	<u>120,270</u>

4 Income from charitable activities

	2024	2023
	£	£
Book sales	-	-
	<u>-</u>	<u>-</u>

5 Investment income

	2024	2023
	£	£
Bank interest	3,038	1,163
	<u>3,038</u>	<u>1,163</u>

6 Charitable expenditure

2024	2023
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CHRISTIAN PRISON RESOURCING
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2024

	£	£
a Costs incurred directly on specific activities		
Staff costs (inc. NI and pensions)	80,653	83,255
Sessional workers	14,474	15,475
Open day costs	202	377
Course production and marking	1,340	7,920
Purchase of books and postage	10,635	4,379
Travel and hospitality	14,527	16,929
Miscellaneous expenses	1,276	770
	<u>123,106</u>	<u>129,105</u>
b Costs incurred on support & administration		
Governance costs		
Cost of independent examination	1,330	1,218
	<u>1,330</u>	<u>1,218</u>
Printing, postage and stationery	851	103
Advertising	-	105
Bookkeeping and administration costs	870	977
IT costs	2,465	546
Telephone	40	434
Bank charges	68	75
Insurance	682	687
	<u>6,305</u>	<u>4,143</u>
Total expenditure	<u>129,411</u>	<u>133,248</u>

The charity continues to engage Stewardship to provide payroll services and in the current financial year was charged £666 (2023: £764) for this service. A separate team at Stewardship conduct the Independent Examination of our report and accounts.

7 Analysis of staff costs and the cost of key management personnel and trustee remuneration	2024	2023
	£	£
Gross wages and salaries	74,956	78,293
Social security	1,059	688
Employer pension contributions	4,638	4,274
	<u>80,653</u>	<u>83,255</u>

The average monthly number of employees during the year was 3 (2023: 4). Most of the charitable activities are carried out by volunteers.

No staff received salaries at a rate of more than £60,000 per annum.

Total employment benefits payable to key management for the year were as follows:

	Gross wages and salaries	Other employment benefits	Employer pension contributions	2024 £
Rev. D Fortune (Trustee)	27,912	77	-	27,989
	<u>27,912</u>	<u>77</u>	<u>-</u>	<u>27,989</u>

CHRISTIAN PRISON RESOURCING
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2024

7 Analysis of staff costs and the cost of key management personnel and trustee remuneration continued

The following amounts were charged in the previous year:

	Gross wages and salaries	Other employment benefits	Employer pension contributions	2023 £
Rev. D Fortune (Trustee)	26,379	76	-	26,456
	<u>26,379</u>	<u>76</u>	<u>-</u>	<u>26,456</u>

Rev. D Fortune did not receive any employment benefits for serving as a trustee. These benefits they were paid for his other services to the charity. These payments are permitted by the charity's governing document.

The charity's other transactions with related parties are set out in note 14: 'Transactions with related parties'.

8 Tangible fixed assets

	Fixtures, fittings and equipment £	Total 2024 £
Cost		
At 1 January 2024	1,085	1,085
At 31 December 2024	<u>1,085</u>	<u>1,085</u>
Accumulated depreciation		
At 1 January 2024	1,085	1,085
At 31 December 2024	<u>1,085</u>	<u>1,085</u>
Net book value		
At 31 December 2024	<u>-</u>	<u>-</u>
At 31 December 2023	<u>-</u>	<u>-</u>

9 Debtors

	2024 £	2023 £
Gift aid recoverable	14,502	12,737
Other debtors	458	-
	<u>14,960</u>	<u>12,737</u>

10 Cash at Bank and in Hand

	2024 £	2023 £
Cash at bank with immediate access	8,889	110,659
Cash deposit account COIF	117,580	-
	<u>126,468</u>	<u>110,659</u>

11 Creditors: liabilities falling due within one year

	2024 £	2023 £
Other creditors	4,321	1,605
Accruals	1,300	1,200
	<u>5,621</u>	<u>2,805</u>

CHRISTIAN PRISON RESOURCING
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2024

12 Pension commitments

During the year employer's pension contributions totalling £4,638 (2023: £4,274) were payable to defined contribution personal pension schemes. Pension contributions owing at the balance sheet date totalled £1,186 (2023: £703).

13 Funds

During the year the movements in the charity's funds were as follows:

	Opening balance 2024 £	Incoming resources 2024 £	Outgoing resources 2024 £	Transfers in the year 2024 £	Closing balance 2024 £
<i>Designated Funds</i>					
New Staff Fund	30,621	-	-	-	30,621
	30,621	-	-	-	30,621
<i>General Unrestricted Funds</i>	54,712	90,573	(32,263)	(37,019)	76,004
Total Unrestricted Funds	85,334	90,573	(32,263)	(37,019)	106,626
<i>Restricted Funds</i>					
Media	13,566	4,553	(11,413)	3,000	9,706
Staff	21,692	49,501	(85,735)	34,019	19,476
	35,257	54,054	(97,149)	37,019	29,181
Aggregate of funds	120,591	144,627	(129,411)	-	135,807

Analysis of net assets by fund - current year

The assets and liabilities of the various funds were as follows:

	<u>Unrestricted Funds</u>			
	General funds £	Designated funds £	Restricted funds £	2024 £
Debtors	8,172	-	6,787	14,960
Cash at bank and in hand	69,905	30,621	25,942	126,468
Current liabilities	(2,073)	-	(3,548)	(5,621)
	76,004	30,621	29,181	135,807

13 Funds continued

In the previous year the movements in the charity's funds were as follows:

	Opening balance 2023 £	Incoming resources 2023 £	Outgoing resources 2023 £	Transfers in the year 2023 £	Closing balance 2023 £
<i>Designated Funds</i>					
New Staff Fund	30,621	-	-	-	30,621
	30,621	-	-	-	30,621

CHRISTIAN PRISON RESOURCING
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2024

<i>General Unrestricted Funds</i>	68,825	56,963	(28,932)	(42,143)	54,712
Total Unrestricted Funds	99,447	56,963	(28,932)	(42,143)	85,334
<i>Restricted Funds</i>					
Media	12,535	5,437	(4,406)	-	13,566
Staff	20,425	59,033	(99,910)	42,143	21,692
	32,960	64,470	(104,316)	42,143	35,257
Aggregate of funds	132,406	121,433	(133,248)	-	120,591

Analysis of net assets by fund - previous year

The assets and liabilities of the various funds were as follows:

	<u>Unrestricted Funds</u>			
	General funds	Designated funds	Restricted funds	2023
	£	£	£	£
Debtors	4,798	-	7,939	12,737
Cash at bank and in hand	51,774	30,621	28,264	110,659
Current liabilities	(1,860)	-	(945)	(2,805)
	54,712	30,621	35,257	120,591

The **Media** fund is restricted for use in the production, supply and purchase of Christian Bible study material for prisoners.

The **Staff** fund is a restricted fund and represents donations which are given for specific members of staff or sessional workers. It includes donations to the Education appeal, which are being used to develop and produce courses.

The **New Staff** designated fund represents resources set aside by the trustees to help pay for new employees until they can raise

During the year, the Trustees transferred £37,019 (2023: £42,143) from general unrestricted funds to restricted funds so that

14 Transactions with related parties

During the year:

- a) the charity received donations totalling £11,824 (2023: £11,906) from related parties (which includes trustees, key management and anyone closely connected to them).
- b) no expenses (2023: £nil) were paid to, or for, the trustees in connection with their work as trustees.

15 Members

Each member of the company commits to contribute if the charity is wound up an amount not exceeding £10.

CHRISTIAN PRISON RESOURCING
DETAILED STATEMENT OF FINANCIAL ACTIVITIES WITH COMPARATIVES
FOR THE YEAR ENDED 31 DECEMBER 2024

		Unrestricted Funds - General		Unrestricted Funds - Designated		Restricted Funds		Total Funds	Total Funds
		2024	2023	2024	2023	2024	2023	2024	2023
	Note	£	£	£	£	£	£	£	£
INCOME AND ENDOWMENTS FROM:									
Donations and legacies	3	87,536	55,800	-	-	54,054	64,470	141,590	120,270
Charitable activities	4	-	-	-	-	-	-	-	-
Investments	5	3,038	1,163	-	-	-	-	3,038	1,163
Total income and endowments		90,573	56,963	-	-	54,054	64,470	144,627	121,433
EXPENDITURE ON:									
Charitable activities:	6	32,263	28,932	-	-	97,149	104,316	129,411	133,248
Total Expenditure		32,263	28,932	-	-	97,149	104,316	129,411	133,248
Net income/(expenditure)		58,311	28,030	-	-	(43,095)	(39,846)	15,216	(11,815)
Transfers between funds	13	(37,019)	(42,143)	-	-	37,019	42,143	-	-
Net movement in funds		21,292	(14,113)	-	-	(6,076)	2,298	15,216	(11,815)
Reconciliation of funds:									
Total funds brought forward		54,712	68,825	30,621	30,621	35,257	32,960	120,591	132,406
Total funds carried forward	13	76,004	54,712	30,621	30,621	29,181	35,257	135,807	120,591

Accounts

Christian Prison Resourcing

Report and Accounts

Year ended 31 December 2023

CHRISTIAN PRISON RESOURCING
FOR THE YEAR ENDED 31 DECEMBER 2023
COMPANY INFORMATION

Directors / trustees	B H Edwards D Fortune (retired 30 August 2024) S D Willis A C Lyell (retired 3 July 2023) C A Summers K Berry M F Jones K G Brownell P Cunliffe
Company Secretary	D Fortune
Governing Document	Memorandum and Articles of Association dated 20 January 2010
Company Registration Number	07131167
Charity Registration Number	1134592
Registered Office	Suite 2 Rutland House 44 Masons Hill Bromley Kent, BR2 9JG
Independent Examiner	Ajay Rajani FCIE Stewardship 1 Lamb's Passage London EC1Y 8AB
Bankers	HSBC 184 High Street Bromley Kent, BR1 1HE

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CHRISTIAN PRISON RESOURCING
REPORT OF THE DIRECTORS
FOR THE YEAR ENDED 31 DECEMBER 2023

The directors, who are the charity's trustees for the purposes of charity law, have pleasure in submitting the Report and Accounts for the year.

Objects of the charity

We aspire to see prisoners becoming Christlike and reflecting this in their reverence for Christ and the Bible. A Christlike person will also demonstrate a wholeness that will be attractive to those outside the Christian faith both inside prison – in the way they relate to staff and fellow prisoners/detainees – and, after their release, in how they function in the community. Our aim is to operate throughout the UK and to do so in harmony with other Christians working in His Majesty's prisons and with the support of local churches.

We provide resources to chaplains for themselves and for prisoners/detainees in His Majesty's Prisons, Young Offenders Institutions and Immigration Removal Centres. Such resources will include but will not be limited to: the preaching and teaching of the Bible; Christian material in the form of books, DVD's, CD's and other forms of media; and the training of volunteers to work in prisons and provide these resources. We also seek to link with, and support, churches in which released prisoners will continue in Christian maturity and be integrated back into society, thereby providing public benefit.

Summary of the charity's main activities and achievements

During the course of 2023, the charity's paid workers and volunteers visited or supplied resources or marked completed study books from 58 prisons and immigration centres (2022: 48). With Covid restrictions having finally been lifted this allowed prisons to once again conduct mixed wing Sunday services and fully restart midweek group bible studies on the wings. In addition, more of the charity's volunteers were allowed back into the prisons.

CPR is well equipped with material to provide to the prisoners including Bible Study courses that are sent off for external marking by our volunteers. During the course of the year, CPR's team of volunteers marked 5,165 individual studies (2022: 3,578).

During the 2023 calendar year the charity employed 4 staff members (2022:5). Towards the end of the year, however, one of our associates retired from paid employment and we thank God for her service for the charity over a number of years.

To help prevent the endless cycle of reoffending once prisoners are released, CPR is putting more emphasis on resettlement. CPR has therefore developed a resettlement policy which is gradually being implemented within the establishments in which CPR works.

CPR continues to partner with other churches allowing our Christian brothers and sisters the opportunity to join with us in serving God among prisoners. The charity receives requests for speakers at church events, prayer breakfasts, away days and also preaching at Sunday services. CPR also partners with local churches through the Welcome Directory, which is used by prison chaplains when helping released prisoners to find and get settled into a welcoming and helpful church community.

All work to create, design and obtain approvals for the new Diploma Course has been completed. This course was created to accredit CPR associates with the necessary qualifications to become prison chaplains for employment by HMPPS. CPR currently has 38 associates who are recognised as HMPPS chaplains, a number of which were accredited via the Diploma Course.

In planning the activities the trustees have applied the guidance on public benefit issued by the Charity Commission.

CHRISTIAN PRISON RESOURCING
REPORT OF THE DIRECTORS
FOR THE YEAR ENDED 31 DECEMBER 2023

Structure, Governance and Management

The charity is controlled by its governing document, the Memorandum and Articles of Association, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Responsibility for setting policy rests with the trustees who meet regularly to monitor the activities of the charity.

New trustee directors are appointed in accordance with the Articles of Association. One third of the remaining trustees are required to retire by rotation at each annual general meeting. Additional trustees may be appointed from time to time by the trustees in accordance with the Memorandum and Articles of Association.

Rev D. Fortune retired from the role of director/trustee of CPR on 30 August 2024. He does however continue in his role as Director of Ministry.

Financial results

The results for the year are set out on pages 6-14. During this year, there was a deficit of incoming resources over resources expended of £11,815 (2022: surplus of £9,992). This reduced the total funds carried forward to £120,591 as at 31 December 2023 (2022: £132,406), of which £35,257 is restricted (2022: £32,960).

Much of the 2023 deficit was in relation to the planned use of the Education Fund, for which funds were already raised in 2022, which contributed to the surplus in 2022. The trustees are aware also that the charity's income is fairly variable from year to year. Whilst there are many individual supporters and churches who give on a regular basis, a large part of the charity's income is less regular. The charity's reserve policy has been set with this in mind.

Reserves policy

The charity's reserves policy is to maintain unrestricted reserves that remain above typical expenditure over a six month period. Expenditure is defined as unrestricted expenditure plus any anticipated transfer to fund shortfalls in restricted funds. Currently this amounts to annual expenditure of around £71,000, or £35,500 for a six month period.

At the end of the year, the charity held £85,334 (2022: £99,447) in unrestricted reserves of which £30,621 (2022: £30,621) is held as designated reserves. These designated reserves were set aside by the trustees to help employ a new staff member to develop the ministry of CPR, prior to the staff member being able to raise their own support. Excluding the designated reserves, the remaining unrestricted reserves of £54,712 (2022: £68,825) exceed the typical expenditure over a six month period. Therefore the reserves of the charity satisfy its reserves policy.

Principal funding source

Finance for the charity is mainly obtained from the support derived from individual Christians, Christian organisations and churches. In addition the charity claims Gift Aid on qualifying donations. Occasionally the charity launches a special appeal among its supporters. Approximately half of the income consists of regular monthly or quarterly gifts.

Key risks and uncertainties

The Charity is exposed to various risks including reputational risk caused by associates not following HMPPS protocol, safety of volunteers and staff and financial stability and fundraising. Each risk identified is assessed and reviewed in terms of its potential impact and likelihood. Training and guidance is provided to associates to ensure that risk management practices are understood and followed consistently.

CHRISTIAN PRISON RESOURCING
REPORT OF THE DIRECTORS
FOR THE YEAR ENDED 31 DECEMBER 2023

Plans for the future

The charity has plans to employ ex-prisoners to work alongside prison leavers to aid resettlement. The charity understands that the risks are high and those supporting the initiative financially will be fully aware of the risks. However, not to go forward with the initiative taking into account the risk factor would be against the ethos of what CPR stands for.

The Charity also has plans to introduce an initiative to 'email-a-prisoner' with a view to encourage Bible studies and improve links with CPR associates.

Responsibilities of directors under company law

The directors are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the directors to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the charitable company as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year. In preparing these financial statements, the directors are required to:

1. select suitable accounting policies and apply them consistently;
2. observe the methods and principles in the Charities SORP;
3. make judgements and estimates that are reasonable and prudent;
4. state whether the applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
5. prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The directors are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approval

This report, which has been prepared in accordance with the provisions of the Companies Act 2006 relating to small companies, was approved by the directors and signed on their behalf by:


[Sean Willis \(Sep 10, 2024 17:22 GMT+1\)](#)

S D Willis - Trustee

Date: Sep 10, 2024

INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF
CHRISTIAN PRISON RESOURCING
('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2023 on pages 6 to 14 following, which have been prepared on the basis of the accounting policies set out on pages 8 and 9.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors 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 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Ajay Rajani
[Ajay Rajani \(Sep 10, 2024 17:25 GMT+1\)](#)

Ajay Rajani FCIE
Stewardship
1 Lamb's Passage
London
EC1Y 8AB

Date: Sep 10, 2024

CHRISTIAN PRISON RESOURCING
STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 DECEMBER 2023

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
INCOME AND ENDOWMENTS FROM:					
Donations and legacies	3	55,800	64,470	120,270	151,392
Charitable activities	4	-	-	-	90
Investments	5	1,163	-	1,163	161
Total income and endowments		<u>56,963</u>	<u>64,470</u>	<u>121,433</u>	<u>151,643</u>
EXPENDITURE ON:					
Charitable activities	6	28,932	104,316	133,248	141,652
Total expenditure		<u>28,932</u>	<u>104,316</u>	<u>133,248</u>	<u>141,652</u>
Net income/(expenditure)		<u>28,030</u>	<u>(39,846)</u>	<u>(11,815)</u>	<u>9,992</u>
Transfers between funds	13	(42,143)	42,143	-	-
Net movement in funds		<u>(14,113)</u>	<u>2,298</u>	<u>(11,815)</u>	<u>9,992</u>
Reconciliation of funds:					
Total funds brought forward		99,447	32,960	132,406	122,415
Total funds carried forward	13	<u>85,334</u>	<u>35,257</u>	<u>120,591</u>	<u>132,406</u>

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

All income and expenditure derive from continuing operations.

The statement of financial activities also complies with the requirements for an income and expenditure account required by the Companies Act 2006.

The notes on pages 8-14 form part of these accounts.

CHRISTIAN PRISON RESOURCING

BALANCE SHEET

AS AT 31 DECEMBER 2023

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
FIXED ASSETS					
Tangible assets	8	-	-	-	-
		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
CURRENT ASSETS					
Debtors	9	4,798	7,939	12,737	10,785
Cash at bank and in hand	10	82,395	28,264	110,659	123,972
		<u>87,194</u>	<u>36,202</u>	<u>123,396</u>	<u>134,757</u>
CREDITORS: Amounts falling due within one year	11	1,860	945	2,805	2,350
		<u>1,860</u>	<u>945</u>	<u>2,805</u>	<u>2,350</u>
Net current assets / (liabilities)		<u>85,334</u>	<u>35,257</u>	<u>120,591</u>	<u>132,406</u>
TOTAL NET ASSETS		<u>85,334</u>	<u>35,257</u>	<u>120,591</u>	<u>132,406</u>
FUND BALANCES	13				
Unrestricted Funds					
General funds		54,712	-	54,712	68,825
Designated funds		30,621	-	30,621	30,621
		<u>85,334</u>	<u>-</u>	<u>85,334</u>	<u>99,447</u>
Restricted Funds		-	35,257	35,257	32,960
		<u>85,334</u>	<u>35,257</u>	<u>120,591</u>	<u>132,406</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2023 in accordance with Section 476 of the Companies Act 2006 however, in accordance with Section 145 of the Charities Act 2011, the accounts have been examined by an independent examiner and their report has been included in these financial statements.

The directors (who are the charitable company's trustees for the purposes of charity law) acknowledge their responsibilities for:

- ensuring that the charitable company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its net income or expenditure for each 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 charitable company.

The financial statements have been prepared in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

The financial statements were approved by the Board of Directors and were signed on its behalf by:

Sean Willis
Sean Willis (Sep 10, 2024 17:22 GMT+1)

S D Willis

Sep 10, 2024

Date

Company number: 07131167

Charity number: 1134592

The notes on pages 8-14 form part of these accounts.

CHRISTIAN PRISON RESOURCING
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2023

1 Statutory Information

The charity is a charitable company limited by guarantee and is incorporated in the United Kingdom. The company's registered number and registered office address can be found on the Company Information page.

2 Accounting Policies

These financial statements are prepared on a going concern basis, under the historical cost convention.

These financial statements have been prepared in accordance with the "Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) ("the Charities SORP"), with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland ("FRS 102"), with the Companies Act 2006 and with the Charities Act 2011. The charity meets the definition of a public benefit entity as set out in FRS 102.

The principles adopted in the preparation of the financial statements are set out below.

a) Going concern

The trustees (who are the charitable company's directors for the purposes of company law) have assessed whether the use of the going concern basis is appropriate and have considered possible events or conditions that might cast significant doubt on the ability of the charity to continue as a going concern. The trustees have made this assessment for a period of at least one year from the date of approval of the financial statements. In particular the trustees have considered the charity's forecasts and projections and the possible implications should projected income and / or expenditure vary unexpectedly. The trustees have concluded that there is a reasonable expectation that the charity has adequate resources to continue to operate for the foreseeable future. The charity therefore continues to adopt the going concern basis in preparing its financial statements.

b) Income

Income including investment income is recognised in the period in which the charity becomes entitled to receipt, the amount receivable can be measured with reasonable certainty, and receipt is probable. For the most part, income is generally recognised when it is received. Income is only deferred when the charity has to fulfil conditions before becoming entitled to it or where the donor has specified that the income is to be expended in a future period.

Income from donations and legacies includes:

- i) Recoverable Gift Aid. This is recognised when the related donation is received. Gift Aid that has not been recovered by the balance sheet date is included as a debtor.
- ii) Legacies. Income from legacies is recognised when a distribution is received from the estate or, if earlier, when the charity has been notified that a distribution will be made and the amount receivable can be measured reliably.

The charity relies on volunteers to carry out many of its activities, particularly for marking papers. However, in accordance with the SORP, the value of these services has not been included in these financial statements as they cannot be reliably measured.

Investment income represents income generated by the charity's assets and includes bank interest.

c) Expenditure

Expenditure, including irrecoverable VAT, is recognised when it is incurred or, if earlier, when a legal or constructive obligation for a payment arises provided that it is probable that settlement will be required and the amount of the obligation can be measured reliably.

The cost of raising funds is not significant and has not been separately disclosed.

Governance costs, which are included in expenditure on charitable activities but are identified separately in the notes to the accounts, includes costs associated with the independent examination of the financial statements, compliance with constitutional and statutory requirements and any other expenditure incurred on the strategic management of the charity.

d) Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity. Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. Restricted funds are donations which are to be used in accordance with specific restrictions imposed by donors; they include donations received from appeals for specific activities or projects.

CHRISTIAN PRISON RESOURCING
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2023

2 Accounting Policies continued

e) Tangible fixed assets

Items purchased or donated for the charity's own use are capitalised when the cost of purchased items, or the fair value of donated items, is more than £1,000 and the item is expected to benefit the charity over more than one accounting period. Depreciation is charged on a reducing balance basis so as to write down the value of each asset to its estimated residual value (if any) over its expected useful economic life. To achieve this objective the following rates of depreciation are charged:

Equipment	25% on reducing balance
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The carrying values of tangible fixed assets are reviewed for impairment in periods when events or changes in circumstances indicate that the carrying value may not be recoverable.

f) Pension scheme arrangements

The charity operates defined contribution pension schemes for its employees. Obligations for contributions to these schemes are recognised as an expense when the liability arises. The assets of these schemes are held separately from those of the charity in independently administered funds.

g) Taxation

The company is a registered charity; it has taken advantage of the various reliefs from taxation available to charities and no tax is payable on the charity's income.

h) Financial instruments

The charity's financial assets and financial liabilities all qualify as basic financial instruments, as defined by FRS102. Except for loans, creditors and debtors are measured at their expected settlement value (normally the amount of cash that the charity expects to pay or receive). The charity recognises liabilities for the principal of those loans that remains outstanding at the year end (i.e. the liabilities exclude any interest chargeable on the loans in future years).

i) Exemption from preparing a cashflow statement

The charity has taken advantage of an exemption conferred by the Charities SORP and has not prepared a cash flow statement.

3 Donations and legacies

	2023	2022
	£	£
Donations of cash and similar	107,688	140,586
Income tax recoverable	12,583	10,806
	<u>120,270</u>	<u>151,392</u>

4 Income from charitable activities

	2023	2022
	£	£
Book sales	-	90
	<u>-</u>	<u>90</u>

5 Investment income

	2023	2022
	£	£
Bank interest	1,163	161
	<u>1,163</u>	<u>161</u>

CHRISTIAN PRISON RESOURCING
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2023

6 Charitable expenditure

	2023 £	2022 £
a Costs incurred directly on specific activities		
Staff costs (inc. NI and pensions)	83,255	79,705
Sessional workers	15,475	12,713
Open day costs	377	340
Course production and marking	7,920	18,219
Purchase of books and postage	4,379	8,909
Travel and hospitality	16,929	16,339
Miscellaneous expenses	770	340
	<u>129,105</u>	<u>136,565</u>
b Costs incurred on support & administration		
Governance costs		
Cost of independent examination	1,218	1,258
	<u>1,218</u>	<u>1,258</u>
Printing, postage and stationery	103	360
Advertising	105	545
Bookkeeping and administration costs	977	1,054
IT costs	546	739
Telephone	434	385
Bank charges	75	77
Insurance	687	669
	<u>4,143</u>	<u>5,087</u>
Total expenditure	<u>133,248</u>	<u>141,652</u>

The charity continues to engage Stewardship to provide payroll services and in the current financial year was charged £764 (2022: £791) for this service. A separate team at Stewardship conduct the Independent Examination of our report and accounts.

7 Analysis of staff costs and the cost of key management personnel and trustee remuneration

	2023 £	2022 £
Gross wages and salaries	78,293	76,342
Social security	688	-
Employer pension contributions	4,274	3,363
	<u>83,255</u>	<u>79,705</u>

The average monthly number of employees during the year was 4 (2022: 5). Most of the charitable activities are carried out by volunteers.

No staff received salaries at a rate of more than £60,000 per annum.

Total employment benefits payable to key management for the year were as follows:

	Gross wages and salaries	Other employment benefits	Employer pension contributions	2023 £
Rev. D Fortune (Trustee)	26,379	76	-	26,456
	<u>26,379</u>	<u>76</u>	<u>-</u>	<u>26,456</u>

CHRISTIAN PRISON RESOURCING
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2023

7 Analysis of staff costs and the cost of key management personnel and trustee remuneration continued

The following amounts were charged in the previous year:

	Gross wages and salaries	Other employment benefits	Employer pension contributions	2022 £
Rev. D Fortune (Trustee)	24,646	77		24,723
	<u>24,646</u>	<u>77</u>	<u>-</u>	<u>24,723</u>

Rev. D Fortune did not receive any employment benefits for serving as a trustee; they were paid for his other services to the charity. These payments are permitted by the charity's governing document.

The charity's other transactions with related parties are set out in note 14: 'Transactions with related parties'.

8 Tangible fixed assets

	Fixtures, fittings and equipment £	Total 2023 £
Cost		
At 1 January 2023	1,085	1,085
At 31 December 2023	<u>1,085</u>	<u>1,085</u>
Accumulated depreciation		
At 1 January 2023	1,085	1,085
At 31 December 2023	<u>1,085</u>	<u>1,085</u>
Net book value		
At 31 December 2023	<u>-</u>	<u>-</u>
At 31 December 2022	<u>-</u>	<u>-</u>

9 Debtors

	2023 £	2022 £
Gift aid recoverable	12,737	10,785
Other debtors	-	-
	<u>12,737</u>	<u>10,785</u>

10 Cash at Bank and in Hand

	2023 £	2022 £
Cash at bank with immediate access	110,659	113,972
Notice deposits	-	10,000
	<u>110,659</u>	<u>123,972</u>

11 Creditors: liabilities falling due within one year

	2023 £	2022 £
Other creditors	1,605	1,150
Accruals	1,200	1,200
	<u>2,805</u>	<u>2,350</u>

CHRISTIAN PRISON RESOURCING
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2023

12 Pension commitments

During the year employer's pension contributions totalling £4,274 (2022: £3,363) were payable to defined contribution personal pension schemes. Pension contributions owing at the balance sheet date was £703 (2022: £563).

13 Funds

During the year the movements in the charity's funds were as follows:

	Opening balance 2023 £	Incoming resources 2023 £	Outgoing resources 2023 £	Transfers in the year 2023 £	Closing balance 2023 £
<i>Designated Funds</i>					
New Staff Fund	30,621	-	-	-	30,621
	30,621	-	-	-	30,621
<i>General Unrestricted Funds</i>	68,825	56,963	(28,932)	(42,143)	54,712
Total Unrestricted Funds	99,447	56,963	(28,932)	(42,143)	85,334
<i>Restricted Funds</i>					
Media	12,535	5,437	(4,406)	-	13,566
Staff	20,425	59,033	(99,910)	42,143	21,692
	32,960	64,470	(104,316)	42,143	35,257
Aggregate of funds	132,406	121,433	(133,248)	-	120,591

Analysis of net assets by fund - current year

The assets and liabilities of the various funds were as follows:

	<u>Unrestricted Funds</u>			
	General funds £	Designated funds £	Restricted funds £	2023 £
Debtors	4,798	-	7,939	12,737
Cash at bank and in hand	51,774	30,621	28,264	110,659
Current liabilities	(1,860)	-	(945)	(2,805)
	54,712	30,621	35,257	120,591

CHRISTIAN PRISON RESOURCING
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2023

13 Funds continued

In the previous year the movements in the charity's funds were as follows:

	Opening balance 2022 £	Incoming resources 2022 £	Outgoing resources 2022 £	Transfers in the year 2022 £	Closing balance 2022 £
<i>Designated Funds</i>					
New Staff Fund	37,612	-	(6,991)	-	30,621
	37,612	-	(6,991)	-	30,621
<i>General Unrestricted Funds</i>	61,224	74,361	(27,245)	(39,515)	68,825
Total Unrestricted Funds	98,837	74,361	(34,236)	(39,515)	99,447
<i>Restricted Funds</i>					
Media	16,880	2,564	(8,909)	2,000	12,535
Staff	6,698	74,718	(98,507)	37,515	20,425
	23,578	77,282	(107,416)	39,515	32,960
Aggregate of funds	122,415	151,643	(141,652)	-	132,406

Analysis of net assets by fund - previous year

The assets and liabilities of the various funds were as follows:

	<u>Unrestricted Funds</u>			
	General funds £	Designated funds £	Restricted funds £	2022 £
Debtors	4,300	-	6,485	10,785
Cash at bank and in hand	65,725	30,621	27,625	123,972
Current liabilities	(1,200)	-	(1,150)	(2,350)
	68,825	30,621	32,960	132,406

The **Media** fund is restricted for use in the production, supply and purchase of Christian Bible study material for prisoners.

The **Staff** fund is a restricted fund and represents donations which are given for specific members of staff or sessional workers. It includes donations to the Education appeal, which are being used to engage someone to develop resources.

The **New Staff** (formerly labelled **Associate Director**) designated fund represents resources set aside by the trustees to help pay for new employees until they can raise funds for their own support.

During the year, the Trustees transferred £42,143 (2022: £39,515) from general unrestricted funds to restricted funds so that some of the individual staff balances within the restricted Staff fund were not in deficit at the year-end.

14 Transactions with related parties

During the year:

- the charity received donations totalling £11,906 (2022: £10,985) from related parties (which includes trustees, key management and anyone closely connected to them).
- no expenses (2022: £nil) were paid to, or for, the trustees in connection with their work as trustees.

15 Members

Each member of the company commits to contribute if the charity is wound up an amount not exceeding £10.

CHRISTIAN PRISON RESOURCING
DETAILED STATEMENT OF FINANCIAL ACTIVITIES WITH COMPARATIVES
FOR THE YEAR ENDED 31 DECEMBER 2023

		Unrestricted Funds - General		Unrestricted Funds - Designated		Restricted Funds		Total Funds	Total Funds
		2023	2022	2023	2022	2023	2022	2023	2022
	Note	£	£	£	£	£	£	£	£
INCOME AND ENDOWMENTS FROM:									
Donations and legacies	3	55,800	74,200	-	-	64,470	77,192	120,270	151,392
Charitable activities	4	-	-	-	-	-	90	-	90
Investments	5	1,163	161	-	-	-	-	1,163	161
Total income and endowments		56,963	74,361	-	-	64,470	77,282	121,433	151,643
EXPENDITURE ON:									
Charitable activities:	6	28,932	27,245	-	6,991	104,316	107,416	133,248	141,652
Total Expenditure		28,932	27,245	-	6,991	104,316	107,416	133,248	141,652
Net income/(expenditure)		28,030	47,116	-	(6,991)	(39,846)	(30,133)	(11,815)	9,992
Transfers between funds	13	(42,143)	(39,515)	-	-	42,143	39,515	-	-
Net movement in funds		(14,113)	7,601	-	(6,991)	2,298	9,382	(11,815)	9,992
Reconciliation of funds:									
Total funds brought forward		68,825	61,224	30,621	37,612	32,960	23,578	132,406	122,415
Total funds carried forward	13	54,712	68,825	30,621	30,621	35,257	32,960	120,591	132,406

Accounts

Christian Prison Resourcing

Report and Accounts

Year ended 31 December 2022

CHRISTIAN PRISON RESOURCING
FOR THE YEAR ENDED 31 DECEMBER 2022
COMPANY INFORMATION

Directors / trustees	B H Edwards D Fortune S D Willis A C Lyell (retired 3 July 2023) C A Summers K Berry M F Jones F G Brownell P Cunliffe (appointed 10 November 2022)
Company Secretary	D Fortune
Governing Document	Memorandum and Articles of Association dated 20 January 2010
Company Registration Number	07131167
Charity Registration Number	1134592
Registered Office	Suite 2 Rutland House 44 Masons Hill Bromley Kent, BR2 9JG
Independent Examiner	Ajay Rajani FCIE Stewardship 1 Lamb's Passage London EC1Y 8AB
Bankers	HSBC 184 High Street Bromley Kent, BR1 1 HE

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CHRISTIAN PRISON RESOURCING
REPORT OF THE DIRECTORS
FOR THE YEAR ENDED 31 DECEMBER 2022

The directors, who are the charity's trustees for the purposes of charity law, have pleasure in submitting the Report and Accounts for the year.

Objects of the charity

We aspire to see prisoners becoming Christlike and reflecting this in their reverence for Christ and the Bible. A Christlike person will also demonstrate a wholeness that will be attractive to those outside the Christian faith both inside prison – in the way they relate to staff and fellow prisoners/detainees – and, after their release, in how they function in the community. Our aim is to operate throughout the UK and to do so in harmony with other Christians working in Her Majesty's prisons and with the support of local churches.

We provide resources to chaplains for themselves and for prisoners/detainees in Her Majesty's Prisons, Young Offenders Institutions and Immigration Removal Centres. Such resources will include but will not be limited to: the preaching and teaching of the Bible; Christian material in the form of books, DVD's, CD's and other forms of media; and the training of volunteers to work in prisons and provide these resources. We also seek to link with, and support, churches in which released prisoners will continue in Christian maturity and be integrated back into society, thereby providing public benefit.

Summary of the charity's main activities and achievements

During the course of 2022, the charity's paid workers and volunteers visited or supplied resources or marked completed study books from 48 prisons and immigration centres (2021: over 40). Covid restrictions were slowly lifted during the year in most prisons allowing the restart of mixing the wings for Sunday Services and the restart of midweek group bible studies on the wings. In addition, more of the charity's volunteers were allowed back into the prisons.

The charity was able to continue to bring further opportunities to engage with prisoners through the provision of Bible study resources. CPR is well equipped with material to provide to the prisoners including Bible Study courses that are sent off for external marking by our volunteers. During the course of the year, CPR's team of volunteers marked 3,578 courses (2021: 705). The large increase from 2021 is due to a change in procedure for recording the number of studies completed rather than number of books completed. This is a more accurate way of reflecting the amount of work that has gone into both completing and marking the studies. The ongoing staff shortages in prisons continues to raise safety issues for staff and prisoners.

During the 2022 calendar year the charity employed 5 staff members (2021:4). The additional member of staff recruited in November 2021 has been focussed on developing CPR's Resettlement Policy for settling prisoners into the community after release from prison, and raising awareness of resettlement among local churches. At the end of 2022 our part time finance administrator retired and this work is now being carried out by our administrator who is employed for 3 days a week.

During the year, the charity received donations of £2,474 (2021: £4,017) for media purchases. The funds raised by a special appeal in 2020 enabled significant investment in books and courses, which the charity continued to distribute in 2022.

In planning the activities the trustees have applied the guidance on public benefit issued by the Charity Commission.

CHRISTIAN PRISON RESOURCING
REPORT OF THE DIRECTORS
FOR THE YEAR ENDED 31 DECEMBER 2022

Structure, Governance and Management

The charity is controlled by its governing document, the Memorandum and Articles of Association, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Responsibility for setting policy rests with the trustees who meet regularly to monitor the activities of the charity.

New trustee directors are appointed in accordance with the Articles of Association. Rev D Fortune is not subject to retirement by rotation. One third of the remaining trustees are required to retire by rotation at each annual general meeting. Additional trustees may be appointed from time to time by the trustees in accordance with the Memorandum and Articles of Association.

Financial results

The results for the year are set out on pages 6-14. During this year, there was a surplus of incoming resources over resources expended of £9,992 (2021: deficit £16,990). This increased the total funds carried forward to £132,406 as at 31 December 2022 (2021: £122,415), of which £32,960 is restricted (2021: £23,578).

The trustees had set a budget for 2022 which anticipated a large deficit over expenditure. This recognised the continued investment in diploma resources, together with the decision to meet the expected shortfall in support for staff workers from surplus unrestricted funds. Due to additional funds donated in response to a special appeal for the Education Fund for course writing and production, there was actually a surplus of income over expenditure.

Reserves policy

The charity's reserves policy is to maintain unrestricted reserves that remain above typical expenditure over a six month period. Expenditure is defined as unrestricted expenditure plus any anticipated transfer to fund shortfalls in restricted funds. Currently this amounts to annual expenditure of around £74,000, or £37,000 for a six month period.

At the end of the year, the charity held £99,447 (2021: £98,837) in unrestricted reserves of which £30,621 (2021: £37,612) is held as designated reserves. These designated reserves were set aside by the trustees to help employ a new staff member to develop the ministry of CPR, and are now being used for that purpose. Excluding the designated reserves, the remaining unrestricted reserves of £68,825 (2021: £61,224) exceed the typical expenditure over a six month period. Therefore the reserves of the charity satisfy its reserves policy.

Principal funding source

Finance for the charity is mainly obtained from the support derived from individual Christians, Christian organisations and churches. In addition the charity claims Gift Aid on qualifying donations. Occasionally the charity launches a special appeal among its supporters and small amounts are also raised from literature sales from deputations. Approximately half of the income consists of regular monthly or quarterly gifts.

CHRISTIAN PRISON RESOURCING
REPORT OF THE DIRECTORS
FOR THE YEAR ENDED 31 DECEMBER 2022

Key risks and uncertainties

The charity is exposed to various risks - be they operational, financial or reputational. The trustees review the charity's activities regularly to identify significant risks and, where possible, they take appropriate measures to mitigate those risks.

Plans for the future

The charity is planning to continue the ongoing work of developing its approach to the resettlement of released prisoners into the community during 2023. It aims to finish the production of its diploma course by the end of 2023.

Responsibilities of directors under company law

The directors are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the directors to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the charitable company as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year. In preparing these financial statements, the directors are required to:

1. select suitable accounting policies and apply them consistently;
2. observe the methods and principles in the Charities SORP;
3. make judgements and estimates that are reasonable and prudent;
4. state whether the applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
5. prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The directors are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approval

This report, which has been prepared in accordance with the provisions of the Companies Act 2006 relating to small companies, was approved by the directors and signed on their behalf by:

S D Willis

S D Willis - Trustee

Date: 25 September 2023

INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF
CHRISTIAN PRISON RESOURCING
('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2022 on pages 6 to 14 following, which have been prepared on the basis of the accounting policies set out on pages 8 and 9.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors 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 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the **accounts to be reached**.

Ajay Rajani

Ajay Rajani FCIE
Stewardship
1 Lamb's Passage
London
EC1Y 8AB

Date: 25 September 2023

CHRISTIAN PRISON RESOURCING
STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 DECEMBER 2022

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
INCOME AND ENDOWMENTS FROM:					
Donations and legacies	3	74,200	77,192	151,392	103,846
Charitable activities	4	-	90	90	-
Investments	5	161	-	161	63
Total income and endowments		74,361	77,282	151,643	103,909
EXPENDITURE ON:					
Charitable activities:	6	34,236	107,416	141,652	120,897
Total expenditure		34,236	107,416	141,652	120,897
Net income/(expenditure)		40,125	(30,133)	9,992	(16,990)
Transfers between funds	13	(39,515)	39,515	-	-
Net movement in funds		610	9,382	9,992	(16,990)
Reconciliation of funds:					
Total funds brought forward		98,837	23,578	122,415	139,404
Total funds carried forward	13	99,447	32,960	132,406	122,415

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

All income and expenditure derive from continuing operations.

The statement of financial activities also complies with the requirements for an income and expenditure account required by the Companies Act 2006.

The notes on pages 8-14 form part of these accounts.

CHRISTIAN PRISON RESOURCING

BALANCE SHEET

AS AT 31 DECEMBER 2022

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
FIXED ASSETS					
Tangible assets	8	-	-	-	-
		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
CURRENT ASSETS					
Debtors	9	4,300	6,485	10,785	7,937
Cash at bank and in hand	10	96,347	27,625	123,972	116,202
		<u>100,647</u>	<u>34,110</u>	<u>134,757</u>	<u>124,138</u>
CREDITORS: Amounts falling due within one year	11	1,200	1,150	2,350	1,724
		<u>1,200</u>	<u>1,150</u>	<u>2,350</u>	<u>1,724</u>
Net current assets / (liabilities)		<u>99,447</u>	<u>32,960</u>	<u>132,406</u>	<u>122,415</u>
TOTAL NET ASSETS		<u>99,447</u>	<u>32,960</u>	<u>132,406</u>	<u>122,415</u>
FUND BALANCES	13				
Unrestricted Funds					
General funds		68,825	-	68,825	61,224
Designated funds		30,621	-	30,621	37,612
		<u>99,447</u>	<u>-</u>	<u>99,447</u>	<u>98,837</u>
Restricted Funds		-	32,960	32,960	23,578
		<u>99,447</u>	<u>32,960</u>	<u>132,406</u>	<u>122,415</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2022 in accordance with Section 476 of the Companies Act 2006 however, in accordance with Section 145 of the Charities Act 2011, the accounts have been examined by an independent examiner and their report has been included in these financial statements.

The directors (who are the charitable company's trustees for the purposes of charity law) acknowledge their responsibilities for:

- ensuring that the charitable company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its net income or expenditure for each 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 charitable company.

The financial statements have been prepared in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

The financial statements were approved by the Board of Directors and were signed on its behalf by:

S D Willis

S D Willis

Date 25 September 2023

Company number: 07131167

Charity number: 1134592

The notes on pages 8-14 form part of these accounts.

CHRISTIAN PRISON RESOURCING
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2022

1 Statutory Information

The charity is a charitable company limited by guarantee and is incorporated in the United Kingdom. The company's registered number and registered office address can be found on the Company Information page.

2 Accounting Policies

These financial statements are prepared on a going concern basis, under the historical cost convention.

These financial statements have been prepared in accordance with the "Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) ("the Charities SORP"), with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland ("FRS 102"), with the Companies Act 2006 and with the Charities Act 2011. The charity meets the definition of a public benefit entity as set out in FRS 102.

The principles adopted in the preparation of the financial statements are set out below.

a) Going concern

The trustees (who are the charitable company's directors for the purposes of company law) have assessed whether the use of the going concern basis is appropriate and have considered possible events or conditions that might cast significant doubt on the ability of the charity to continue as a going concern. The trustees have made this assessment for a period of at least one year from the date of approval of the financial statements. In particular the trustees have considered the charity's forecasts and projections and the possible implications should projected income and / or expenditure vary unexpectedly. The trustees have concluded that there is a reasonable expectation that the charity has adequate resources to continue to operate for the foreseeable future. The charity therefore continues to adopt the going concern basis in preparing its financial statements.

b) Income

Income including investment income is recognised in the period in which the charity becomes entitled to receipt, the amount receivable can be measured with reasonable certainty, and receipt is probable. For the most part, income is generally recognised when it is received. Income is only deferred when the charity has to fulfil conditions before becoming entitled to it or where the donor has specified that the income is to be expended in a future period.

Income from donations and legacies includes:

- i) Recoverable Gift Aid. This is recognised when the related donation is received. Gift Aid that has not been recovered by the balance sheet date is included as a debtor.
- ii) Legacies. Income from legacies is recognised when a distribution is received from the estate or, if earlier, when the charity has been notified that a distribution will be made and the amount receivable can be measured reliably.

The charity relies on volunteers to carry out many of its activities, particularly for marking papers. However, in accordance with the SORP, the value of these services has not been included in these financial statements as they cannot be reliably measured.

Investment income represents income generated by the charity's assets and includes bank interest.

c) Expenditure

Expenditure, including irrecoverable VAT, is recognised when it is incurred or, if earlier, when a legal or constructive obligation for a payment arises provided that it is probable that settlement will be required and the amount of the obligation can be measured reliably.

The cost of raising funds is not significant and has not been separately disclosed.

Governance costs, which are included in expenditure on charitable activities but are identified separately in the notes to the accounts, includes costs associated with the independent examination of the financial statements, compliance with constitutional and statutory requirements and any other expenditure incurred on the strategic management of the charity.

d) Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity. Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. Restricted funds are donations which are to be used in accordance with specific restrictions imposed by donors; they include donations received from appeals for specific activities or projects.

CHRISTIAN PRISON RESOURCING
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2022

2 Accounting Policies continued

e) Tangible fixed assets

Items purchased or donated for the charity's own use are capitalised when the cost of purchased items, or the fair value of donated items, is more than £1,000 and the item is expected to benefit the charity over more than one accounting period. Depreciation is charged on a reducing balance basis so as to write down the value of each asset to its estimated residual value (if any) over its expected useful economic life. To achieve this objective the following rates of depreciation are charged:

Equipment	25% on reducing balance
-----------	-------------------------

The carrying values of tangible fixed assets are reviewed for impairment in periods when events or changes in circumstances indicate that the carrying value may not be recoverable.

f) Pension scheme arrangements

The charity operates defined contribution pension schemes for its employees. Obligations for contributions to these schemes are recognised as an expense when the liability arises. The assets of these schemes are held separately from those of the charity in independently administered funds.

g) Taxation

The company is a registered charity; it has taken advantage of the various reliefs from taxation available to charities and no tax is payable on the charity's income.

h) Financial instruments

The charity's financial assets and financial liabilities all qualify as basic financial instruments, as defined by FRS102. Except for loans, creditors and debtors are measured at their expected settlement value (normally the amount of cash that the charity expects to pay or receive). The charity recognises liabilities for the principal of those loans that remains outstanding at the year end (i.e. the liabilities exclude any interest chargeable on the loans in future years).

i) Exemption from preparing a cashflow statement

The charity has taken advantage of an exemption conferred by the Charities SORP and has not prepared a cash flow statement.

3 Donations and legacies

	2022	2021
	£	£
Donations of cash and similar	140,586	93,503
Income tax recoverable	10,806	10,343
	<u>151,392</u>	<u>103,846</u>

4 Income from charitable activities

	2022	2021
	£	£
Book sales	90	-
	<u>90</u>	<u>-</u>

5 Investment income

	2022	2021
	£	£
Bank interest	161	63
	<u>161</u>	<u>63</u>

CHRISTIAN PRISON RESOURCING
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2022

6 Charitable expenditure

	2022	2021
	£	£
a Costs incurred directly on specific activities		
Staff costs (inc. NI and pensions)	79,705	53,855
Sessional workers	12,713	20,567
Open day costs	340	200
Course production and marking	18,219	17,233
Purchase of books and postage	8,909	10,031
Travel and hospitality	16,339	12,525
Miscellaneous expenses	340	330
	<u>136,565</u>	<u>114,741</u>
b Costs incurred on support & administration		
Governance costs		
Cost of independent examination	1,258	1,118
	<u>1,258</u>	<u>1,118</u>
Printing, postage and stationery	360	360
Advertising	545	-
Bookkeeping and administration costs	1,054	1,028
IT costs	739	248
Telephone	385	1,022
Bank charges	77	-
Insurance	669	2,381
	<u>5,087</u>	<u>6,156</u>
Total expenditure	<u>141,652</u>	<u>120,897</u>

With effect from April 2021, the charity engaged Stewardship to provide payroll services and in the current financial year was charged £791 (2021: £654) for this service. A separate team at Stewardship conduct the Independent Examination of our report and accounts.

7 Analysis of staff costs and the cost of key management personnel and trustee remuneration

	2022	2021
	£	£
Gross wages and salaries	76,342	52,444
Social security	-	-
Pension costs	3,363	3,350
Prior year PAYE adjustment	-	(1,938)
	<u>79,705</u>	<u>53,855</u>

The average monthly number of employees during the year was 5 (2021: 4). Most of the charitable activities are carried out by volunteers.

No staff received salaries at a rate of more than £60,000 per annum.

Total employment benefits payable to key management for the year were as follows:

	Wages & salaries	Other Employment Benefits	Employer pension contributions	2022
				£
Rev. D Fortune (Trustee)	24,646	77	-	24,723
	<u>24,646</u>	<u>77</u>	<u>-</u>	<u>24,723</u>

CHRISTIAN PRISON RESOURCING
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2022

7 Analysis of staff costs and the cost of key management personnel and trustee remuneration continued

The following amounts were charged in the previous year:

	Wages & salaries	Other Employment Benefits	Employer pension contributions	2021 £
Rev. D Fortune (Trustee)	20,732	1,829	1,944	24,505
	<u>20,732</u>	<u>1,829</u>	<u>1,944</u>	<u>24,505</u>

Rev. D Fortune did not receive any employment benefits for serving as a trustee; they were paid for his other services to the charity. These payments are permitted by the charity's governing document.

The charity's other transactions with related parties are set out in note 14: 'Transactions with related parties'.

8 Tangible fixed assets

	Fixtures, fittings and equipment £	Total 2022 £
Cost		
At 1 January 2022	1,085	1,085
At 31 December 2022	<u>1,085</u>	<u>1,085</u>
Accumulated depreciation		
At 1 January 2022	1,085	1,085
At 31 December 2022	<u>1,085</u>	<u>1,085</u>
Net book value		
At 31 December 2022	<u>-</u>	<u>-</u>
At 31 December 2021	<u>-</u>	<u>-</u>

9 Debtors

	2022 £	2021 £
Tax recoverable	10,785	7,937
Other debtors	-	-
	<u>10,785</u>	<u>7,937</u>

10 Cash at Bank and in Hand

	2022 £	2021 £
Cash at bank with immediate access	113,972	106,202
Notice deposits	10,000	10,000
	<u>123,972</u>	<u>116,202</u>

11 Creditors: liabilities falling due within one year

	2022 £	2021 £
Other creditors	1,150	624
Accruals	1,200	1,100
	<u>2,350</u>	<u>1,724</u>

12 Pension commitments

During the year employer's pension contributions totalling £3,363 (2021: £3,350) were payable to defined contribution personal pension schemes. Pension contributions owing at the balance sheet date was £563 (2021: £188).

CHRISTIAN PRISON RESOURCING
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2022

13 Funds

During the year the movements in the charity's funds were as follows:

	Opening balance 2022 £	Incoming resources 2022 £	Outgoing resources 2022 £	Transfers in the year 2022 £	Closing balance 2022 £
<i>Designated Funds</i>					
New Staff Fund	37,612	-	(6,991)	-	30,621
	37,612	-	(6,991)	-	30,621
<i>General Unrestricted Funds</i>	61,224	74,361	(27,245)	(39,515)	68,825
Total Unrestricted Funds	98,837	74,361	(34,236)	(39,515)	99,447
<i>Restricted Funds</i>					
Media	16,880	2,564	(8,909)	2,000	12,535
Staff	6,698	74,718	(98,507)	37,515	20,425
	23,578	77,282	(107,416)	39,515	32,960
Aggregate of funds	122,415	151,643	(141,652)	-	132,406

Analysis of net assets by fund - current year

The assets and liabilities of the various funds were as follows:

	<u>Unrestricted Funds</u>			
	General funds £	Designated funds £	Restricted funds £	2022 £
Debtors	4,300	-	6,485	10,785
Cash at bank and in hand	65,725	30,621	27,625	123,972
Current liabilities	(1,200)	-	(1,150)	(2,350)
	68,825	30,621	32,960	132,406

In the previous year the movements in the charity's funds were as follows:

	Opening balance 2021 £	Incoming resources 2021 £	Outgoing resources 2021 £	Transfers in the year 2021 £	Closing balance 2021 £
<i>Designated Funds</i>					
New Staff Fund	41,314	-	(3,702)	-	37,612
	41,314	-	(3,702)	-	37,612
<i>General Unrestricted Funds</i>	61,425	60,365	(23,809)	(36,757)	61,224
Total Unrestricted Funds	102,739	60,365	(27,511)	(36,757)	98,837
<i>Restricted Funds</i>					
Media	22,894	4,017	(10,031)	-	16,880
Staff	13,771	39,527	(83,357)	36,757	6,698
	36,665	43,544	(93,388)	36,757	23,578
Aggregate of funds	139,404	103,909	(120,899)	-	122,415

CHRISTIAN PRISON RESOURCING
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2022

13 Funds continued

Analysis of net assets by fund - previous year

The assets and liabilities of the various funds were as follows:

	<u>Unrestricted Funds</u>			
	General funds	Designated funds	Restricted funds	2021
	£	£	£	£
Debtors	4,705	-	3,232	7,937
Cash at bank and in hand	57,619	37,612	20,970	116,202
Current liabilities	(1,100)	-	(624)	(1,724)
	<u>61,224</u>	<u>37,612</u>	<u>23,578</u>	<u>122,415</u>

The **Media** fund is restricted for use in the production, supply and purchase of Christian Bible study material for prisoners.

The **Staff** fund is a restricted fund and represents donations which are given for specific members of staff or sessional workers. It includes donations to the Education appeal, which are being used to engage someone to develop resources.

The **New Staff** (formerly labelled **Associate Director**) designated fund represents resources set aside by the trustees to help pay for new employees until they can raise funds for their own support.

During the year, the Trustees transferred £39,515 (2021: £36,757) from general unrestricted funds to restricted funds so that some of the individual staff balances within the restricted Staff fund were not in deficit at the year-end and to increase the amount available for use by the Media fund.

14 Transactions with related parties

During the year:

- a) the charity received donations totalling £10,985 (2021: £10,296) from related parties (which includes trustees, key management and anyone closely connected to them).
- b) no expenses (2021: £nil) were paid to, or for, the trustees in connection with their work as trustees.

15 Members

Each member of the company commits to contribute if the charity is wound up an amount not exceeding £10.

CHRISTIAN PRISON RESOURCING
DETAILED STATEMENT OF FINANCIAL ACTIVITIES WITH COMPARATIVES
FOR THE YEAR ENDED 31 DECEMBER 2022

		Unrestricted Funds - General		Unrestricted Funds - Designated		Restricted Funds		Total Funds	Total Funds
		2022	2021	2022	2021	2022	2021	2022	2021
	Note	£	£	£	£	£	£	£	£
INCOME AND ENDOWMENTS FROM:									
Donations and legacies	3	74,200	60,302	-	-	77,192	43,544	151,392	103,846
Charitable activities	4	-	-	-	-	90	-	90	-
Investments	5	161	63	-	-	-	-	161	63
Total income and endowments		74,361	60,365	-	-	77,282	43,544	151,643	103,909
EXPENDITURE ON:									
Charitable activities:	6	27,245	23,809	6,991	3,702	107,416	93,388	141,652	120,899
Total Expenditure		27,245	23,809	6,991	3,702	107,416	93,388	141,652	120,899
Net income/(expenditure)		47,116	36,556	(6,991)	(3,702)	(30,133)	(49,844)	9,992	(16,990)
Transfers between funds	13	(39,515)	(36,757)	-	-	39,515	36,757	-	-
Net movement in funds		7,601	(201)	(6,991)	(3,702)	9,382	(13,087)	9,992	(16,990)
Reconciliation of funds:									
Total funds brought forward		61,224	61,425	37,612	41,314	23,578	36,665	122,415	139,404
Total funds carried forward	13	68,825	61,224	30,621	37,612	32,960	23,578	132,406	122,415

Accounts

Christian Prison Resourcing

Report and Accounts

Year ended 31 December 2021

CHRISTIAN PRISON RESOURCING
FOR THE YEAR ENDED 31 DECEMBER 2021
COMPANY INFORMATION

Directors / trustees	B H Edwards D Fortune S D Willis A C Lyell C A Summers K Berry M F Jones F G Brownell
Company Secretary	D Fortune
Governing Document	Memorandum and Articles of Association dated 20 January 2010
Company Registration Number	07131167
Charity Registration Number	1134592
Registered Office	Suite 2 Rutland House 44 Masons Hill Bromley Kent, BR2 9JG
Independent Examiner	Ajay Rajani FCIE Stewardship 1 Lamb's Passage London EC1Y 8AB
Bankers	HSBC 184 High Street Bromley Kent, BR1 1 HE

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CHRISTIAN PRISON RESOURCING
REPORT OF THE DIRECTORS
FOR THE YEAR ENDED 31 DECEMBER 2021

The directors, who are the charity's trustees for the purposes of charity law, have pleasure in submitting the Report and Accounts for the year.

Objects of the charity

We aspire to see prisoners becoming Christlike and reflecting this in their reverence for Christ and the Bible. A Christlike person will also demonstrate a wholeness that will be attractive to those outside the Christian faith both inside prison – in the way they relate to staff and fellow prisoners/detainees – and, after their release, in how they function in the community. Our aim is to operate throughout the UK and to do so in harmony with other Christians working in Her Majesty's prisons and with the support of local churches.

We provide resources to chaplains for themselves and for prisoners/detainees in Her Majesty's Prisons, Young Offenders Institutions and Immigration Removal Centres. Such resources will include but will not be limited to: the preaching and teaching of the Bible; Christian material in the form of books, DVD's, CD's and other forms of media; and the training of volunteers to work in prisons and provide these resources. We also seek to link with, and support, churches in which released prisoners will continue in Christian maturity and be integrated back into society, thereby providing public benefit.

Summary of the charity's main activities and achievements

During the course of 2021, the charity's paid workers and volunteers visited or supplied resources to over 40 prisons and Immigration and Removal Centres (2020: over 40). Covid restrictions continued to impact the way Bible studies and services were held in the prisons. However it also brought further opportunities to engage with prisoners through provision of Bible study resources. Due to restricted access, HMPPS have been obligated to provide faith material for the residents who normally attend Bible study sessions. CPR is well equipped with material to provide to the prisoners including Bible study courses that are sent off for external marking. During the year, CPR's team of volunteers marked 705 courses (2020: 800), with the small reduction compared to 2020 reflecting the recommencement of in-person Bible studies.

For most of the 2021 calendar year, the charity employed just 4 staff members (2021: 4) including two part time administration and finance workers employed for a total 3 of days a week. In November 2021, however, the trustees were very pleased to appoint a fifth employee who was recruited with a specific focus for developing CPR's strategy for resettling prisoners into the community after release from prison.

During 2021 the charity continued to invest in producing its own diploma programme for the benefit of CPR's workers and the prisoners they work with. This accessible theology course aims to qualify its students for a valuable profession, and equip them to share their faith and to lead others to faith. Many who become Christians in prison despair at the thought of being released back into the temptations of their old lives. Service in the spheres of life they know best is fraught with temptation and snares. Therefore a supportive church and an opportunity of being able to study theology (and earn qualifications) is life changing. Our courses are designed to help the students to access theology and understand it, even if they have challenges under the so called 'normal' learning path.

During the year, the charity received donations of £4,017 (2020: £15,619) for media purchases. The donations in 2020 reflected the strong response to a special appeal to supporters once Covid lockdowns had begun. The funds raised by the special appeal enabled significant investment in books and courses in 2020, which the charity continued to distribute in 2021.

CHRISTIAN PRISON RESOURCING

REPORT OF THE DIRECTORS

FOR THE YEAR ENDED 31 DECEMBER 2021

In planning the activities the trustees have applied the guidance on public benefit issued by the Charity Commission.

Structure, Governance and Management

The charity is controlled by its governing document, the Memorandum and Articles of Association, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Responsibility for setting policy rests with the trustees who meet regularly to monitor the activities of the charity.

New trustee directors are appointed in accordance with the Articles of Association. Rev D Fortune is not subject to retirement by rotation. One third of the remaining trustees are required to retire by rotation at each annual general meeting. Additional trustees may be appointed from time to time by the trustees in accordance with the Memorandum and Articles of Association.

Financial results

The results for the year are set out on pages 6-14. During this year, there was a deficit of incoming resources over resources expended of £16,990 (2020: £3,663). This decreased the total funds carried forward to £122,415 as at 31 December 2021 (2020: £139,404), of which £23,578 is restricted (2020: £36,665).

The trustees had set a budget for 2021 which anticipated a similar deficit of income over expenditure to that actually experienced in the year. This recognised the continued investment in diploma resources in 2021, together with decision to meet the expected shortfall in support for staff workers from surplus unrestricted funds. The charity cannot however operate at a deficit indefinitely and encourages its workers to raise awareness of its work among existing and potential new supporters.

Reserves policy

The charity's reserves policy is to maintain unrestricted reserves that remain above typical expenditure over a six month period. Expenditure is defined as unrestricted expenditure plus any anticipated transfer to fund shortfalls in restricted funds. Currently this amounts to annual expenditure of around £64,000, or £32,000 for a six month period.

At the end of the year, the charity held £98,837 (2020: £102,739) in unrestricted reserves of which £37,612 (2020: £41,314) is held as designated reserves. These designated reserves were set aside by the trustees to help employ a new staff member to develop the ministry of CPR, and are now being used for that purpose. Excluding the designated reserves, the remaining unrestricted reserves of £61,225 exceed the typical expenditure over a six month period. Therefore the reserves of the charity satisfy its reserves policy.

Principal funding source

Finance for the charity is mainly obtained from the support derived from individual Christians, Christian organisations and churches. In addition the charity claims Gift Aid on qualifying donations. Occasionally the charity launches a special appeal among its supporters and small amounts are also raised from literature sales from deputations. Approximately half of the income consists of regular monthly or quarterly gifts.

CHRISTIAN PRISON RESOURCING
REPORT OF THE DIRECTORS
FOR THE YEAR ENDED 31 DECEMBER 2021

Key risks and uncertainties

The charity is exposed to various risks - be they operational, financial or reputational. The trustees review the charity's activities regularly to identify significant risks and, where possible, they take appropriate measures to mitigate those risks.

Plans for the future

The charity is planning to develop its approach to the resettlement of released prisoners into the community during 2022. It aims to finish the production of its diploma course by the end of 2023.

Responsibilities of directors under company law

The directors are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the directors to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the charitable company as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year. In preparing these financial statements, the directors are required to:

1. select suitable accounting policies and apply them consistently;
2. observe the methods and principles in the Charities SORP;
3. make judgements and estimates that are reasonable and prudent;
4. state whether the applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
5. prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The directors are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approval

This report, which has been prepared in accordance with the provisions of the Companies Act 2006 relating to small companies, was approved by the directors and signed on their behalf by:

S WILLIS

S D Willis - Trustee

Date: 26 SEPTEMBER 2022

INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF
CHRISTIAN PRISON RESOURCING
('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2021 on pages 6 to 14 following, which have been prepared on the basis of the accounting policies set out on pages 8 and 9.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors 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 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Ajay Rajani

Ajay Rajani FCIE
Stewardship
1 Lamb's Passage
London
EC1Y 8AB

Date: 27 September 2022

CHRISTIAN PRISON RESOURCING
STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 DECEMBER 2021

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £	Total Funds 2020 £
INCOME AND ENDOWMENTS FROM:					
Donations and legacies	3	60,302	43,544	103,846	139,552
Charitable activities	4	-	-	-	62
Investments	5	63	-	63	175
Total income and endowments		<u>60,365</u>	<u>43,544</u>	<u>103,909</u>	<u>139,788</u>
EXPENDITURE ON:					
Charitable activities:	6	27,511	93,388	120,897	143,451
Total expenditure		<u>27,511</u>	<u>93,388</u>	<u>120,897</u>	<u>143,451</u>
Net income/(expenditure)		<u>32,854</u>	<u>(49,844)</u>	<u>(16,990)</u>	<u>(3,663)</u>
Transfers between funds	13	(36,757)	36,757	-	-
Net movement in funds		<u>(3,903)</u>	<u>(13,087)</u>	<u>(16,990)</u>	<u>(3,663)</u>
Reconciliation of funds:					
Total funds brought forward		102,739	36,665	139,404	143,067
Total funds carried forward	13	<u>98,837</u>	<u>23,578</u>	<u>122,415</u>	<u>139,404</u>

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

All income and expenditure derive from continuing operations.

The statement of financial activities also complies with the requirements for an income and expenditure account required by the Companies Act 2006.

The notes on pages 8-14 form part of these accounts.

CHRISTIAN PRISON RESOURCING

BALANCE SHEET

AS AT 31 DECEMBER 2021

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £	Total Funds 2020 £
FIXED ASSETS					
Tangible assets	8	-	-	-	-
		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
CURRENT ASSETS					
Debtors	9	4,705	3,232	7,937	14,023
Cash at bank and in hand	10	95,231	20,970	116,202	126,832
		<u>99,937</u>	<u>24,202</u>	<u>124,138</u>	<u>140,855</u>
CREDITORS: Amounts falling due within one year	11	1,100	624	1,724	1,451
		<u>98,837</u>	<u>23,578</u>	<u>122,415</u>	<u>139,404</u>
Net current assets / (liabilities)		<u>98,837</u>	<u>23,578</u>	<u>122,415</u>	<u>139,404</u>
TOTAL NET ASSETS		<u>98,837</u>	<u>23,578</u>	<u>122,415</u>	<u>139,404</u>
FUND BALANCES					
Unrestricted Funds	13				
General funds		61,224	-	61,224	61,425
Designated funds		37,612	-	37,612	41,314
		<u>98,837</u>	<u>-</u>	<u>98,837</u>	<u>102,739</u>
Restricted Funds		<u>-</u>	<u>23,578</u>	<u>23,578</u>	<u>36,665</u>
		<u>98,837</u>	<u>23,578</u>	<u>122,415</u>	<u>139,404</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2021 in accordance with Section 476 of the Companies Act 2006 however, in accordance with Section 145 of the Charities Act 2011, the accounts have been examined by an independent examiner and their report has been included in these financial statements.

The directors (who are the charitable company's trustees for the purposes of charity law) acknowledge their responsibilities for:

- (a) ensuring that the charitable company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its net income or expenditure for each 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 charitable company.

The financial statements have been prepared in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

The financial statements were approved by the Board of Directors and were signed on its behalf by:

S WILLIS
S D Willis

26/09/2022
Date

Company number: 07131167 Charity number: 1134592

The notes on pages 8-14 form part of these accounts.

CHRISTIAN PRISON RESOURCING
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2021

1 Statutory Information

The charity is a charitable company limited by guarantee and is incorporated in the United Kingdom. The company's registered number and registered office address can be found on the Company Information page.

2 Accounting Policies

These financial statements are prepared on a going concern basis, under the historical cost convention.

These financial statements have been prepared in accordance with the "Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) ("the Charities SORP")", with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland ("FRS 102"), with the Companies Act 2006 and with the Charities Act 2011. The charity meets the definition of a public benefit entity as set out in FRS 102.

The principles adopted in the preparation of the financial statements are set out below.

a) Going concern

The trustees (who are the charitable company's directors for the purposes of company law) have assessed whether the use of the going concern basis is appropriate and have considered possible events or conditions that might cast significant doubt on the ability of the charity to continue as a going concern. The trustees have made this assessment for a period of at least one year from the date of approval of the financial statements. In particular the trustees have considered the charity's forecasts and projections and the possible implications should projected income and / or expenditure vary unexpectedly. The trustees have concluded that there is a reasonable expectation that the charity has adequate resources to continue to operate for the foreseeable future. The charity therefore continues to adopt the going concern basis in preparing its financial statements. In making this assessment, the trustees have considered how Covid-19 might affect forecasts.

b) Income

Income including investment income is recognised in the period in which the charity becomes entitled to receipt, the amount receivable can be measured with reasonable certainty, and receipt is probable. For the most part, income is generally recognised when it is received. Income is only deferred when the charity has to fulfil conditions before becoming entitled to it or where the donor has specified that the income is to be expended in a future period.

Income from donations and legacies includes:

- i) Recoverable Gift Aid. This is recognised when the related donation is received. Gift Aid that has not been recovered by the balance sheet date is included as a debtor.
- ii) Legacies. Income from legacies is recognised when a distribution is received from the estate or, if earlier, when the charity has been notified that a distribution will be made and the amount receivable can be measured reliably.

The charity relies on volunteers to carry out many of its activities, particularly for marking papers. However, in accordance with the SORP, the value of these services has not been included in these financial statements as they cannot be reliably measured.

Investment income represents income generated by the charity's assets and includes bank interest.

c) Expenditure

Expenditure, including irrecoverable VAT, is recognised when it is incurred or, if earlier, when a legal or constructive obligation for a payment arises provided that it is probable that settlement will be required and the amount of the obligation can be measured reliably.

The cost of raising funds is not significant and has not been separately disclosed.

Governance costs, which are included in expenditure on charitable activities but are identified separately in the notes to the accounts, includes costs associated with the independent examination of the financial statements, compliance with constitutional and statutory requirements and any other expenditure incurred on the strategic management of the charity.

d) Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity. Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. Restricted funds are donations which are to be used in accordance with specific restrictions imposed by donors; they include donations received from appeals for specific activities or projects.

CHRISTIAN PRISON RESOURCING
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2021

2 Accounting Policies continued

e) Tangible fixed assets

Items purchased or donated for the charity's own use are capitalised when the cost of purchased items, or the fair value of donated items, is more than £1,000 and the item is expected to benefit the charity over more than one accounting period. Depreciation is charged on a reducing balance basis so as to write down the value of each asset to its estimated residual value (if any) over its expected useful economic life. To achieve this objective the following rates of depreciation are charged:

Equipment	25% on reducing balance
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The carrying values of tangible fixed assets are reviewed for impairment in periods when events or changes in circumstances indicate that the carrying value may not be recoverable.

f) Pension scheme arrangements

The charity operates defined contribution pension schemes for its employees. Obligations for contributions to these schemes are recognised as an expense when the liability arises. The assets of these schemes are held separately from those of the charity in independently administered funds.

g) Taxation

The company is a registered charity; it has taken advantage of the various reliefs from taxation available to charities and no tax is payable on the charity's income.

h) Financial instruments

The charity's financial assets and financial liabilities all qualify as basic financial instruments, as defined by FRS102. Except for loans, creditors and debtors are measured at their expected settlement value (normally the amount of cash that the charity expects to pay or receive). The charity recognises liabilities for the principal of those loans that remains outstanding at the year end (i.e. the liabilities exclude any interest chargeable on the loans in future years).

i) Exemption from preparing a cashflow statement

The charity has taken advantage of an exemption conferred by the Charities SORP and has not prepared a cash flow statement.

3 Donations and legacies

	2021	2020
	£	£
Donations of cash and similar	93,503	126,683
Income tax recoverable	10,343	12,868
	<u>103,846</u>	<u>139,551</u>

4 Income from charitable activities

	2021	2020
	£	£
Book sales	-	62
	<u>-</u>	<u>62</u>

5 Investment income

	2021	2020
	£	£
Bank interest	63	175
	<u>63</u>	<u>175</u>

CHRISTIAN PRISON RESOURCING
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2021

6 Charitable expenditure

	2021 £	2020 £
a Costs incurred directly on specific activities		
Staff costs (inc. NI and pensions)	53,855	73,741
Sessional workers	20,567	19,266
Open day costs	200	-
Course production and marking	17,233	15,525
Purchase of books and postage	10,031	16,904
Travel and hospitality	12,525	11,241
Miscellaneous expenses	330	460
	<u>114,741</u>	<u>137,137</u>
b Costs incurred on support & administration		
Governance costs		
Cost of independent examination	1,118	1,140
	<u>1,118</u>	<u>1,280</u>
Printing, postage and stationery	360	342
Bookkeeping and administration costs	1,028	728
IT costs	248	532
Telephone	1,022	912
Insurance	2,381	2,661
	<u>6,156</u>	<u>6,315</u>
Total expenditure	<u>120,897</u>	<u>143,451</u>

With effect from April 2021, the charity engaged Stewardship to provide payroll services and was charged £654 for this service. A separate team at Stewardship conduct the Independent Examination of our report and accounts.

7 Analysis of staff costs and the cost of key management personnel and trustee remuneration

	2021 £	2020 £
Gross wages and salaries	52,444	62,751
Social security	-	1,204
Pension costs	3,350	9,786
Prior year PAYE adjustment	(1,938)	-
	<u>53,855</u>	<u>73,741</u>

The average monthly number of employees during the year was 4 (2020: 4). Most of the charitable activities are carried out by volunteers.

No staff received salaries at a rate of more than £60,000 per annum.

Total employment benefits payable to key management for the year were as follows:

	Wages & salaries	Other Employment Benefits	Employer pension contributions	2021 £
Rev. D Fortune (Trustee)	20,732	1,829	1,944	24,505
	<u>20,732</u>	<u>1,829</u>	<u>1,944</u>	<u>24,505</u>

The following amounts were charged in the previous year:

	Wages & salaries	Other Employment Benefits	Employer pension contributions	2020 £
Rev. D Fortune (Trustee)	29,575	2,126	7,776	39,477
Other members of key management	6,122	-	-	6,122
	<u>35,697</u>	<u>2,126</u>	<u>7,776</u>	<u>45,599</u>

CHRISTIAN PRISON RESOURCING
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2021

Rev. D Fortune did not receive any employment benefits for serving as a trustee; they were paid for his other services to the charity. These payments are permitted by the charity's governing document.

The charity's other transactions with related parties are set out in note 14 'Transactions with related parties'.

8 Tangible fixed assets

	Fixtures, fittings and equipment £	Total 2021 £
Cost		
At 1 January 2021	1,085	1,085
At 31 December 2021	<u>1,085</u>	<u>1,085</u>
Accumulated depreciation		
At 1 January 2021	1,085	1,085
At 31 December 2021	<u>1,085</u>	<u>1,085</u>
Net book value		
At 31 December 2021	<u>-</u>	<u>-</u>
At 31 December 2020	<u>-</u>	<u>-</u>

9 Debtors

	2021 £	2020 £
Falling due within one year:		
Tax recoverable	7,937	13,003
Other debtors	-	1,020
	<u>7,937</u>	<u>14,023</u>

10 Cash at Bank and in Hand

	2021 £	2020 £
Cash at bank with immediate access	106,202	96,047
Notice deposits	10,000	30,785
	<u>116,202</u>	<u>126,832</u>

11 Creditors: liabilities falling due within one year

	2021 £	2020 £
Other creditors	624	311
Accruals	1,100	1,140
	<u>1,724</u>	<u>1,451</u>

12 Pension commitments

During the year employer's pension contributions totalling £3,350 (2020: £9,786) were payable to defined contribution personal pension schemes. Pension contributions owing at the balance sheet date was £188 (2020: £311).

CHRISTIAN PRISON RESOURCING
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2021

13 Funds

During the year the movements in the charity's funds were as follows:

	Opening balance 2021 £	Incoming resources 2021 £	Outgoing resources 2021 £	Transfers in the year 2021 £	Closing balance 2021 £
<i>Designated Funds</i>					
New Staff Fund	41,314	-	(3,702)	-	37,612
	41,314	-	(3,702)	-	37,612
<i>General Unrestricted Funds</i>	61,425	60,365	(23,809)	(36,757)	61,224
Total Unrestricted Funds	102,739	60,365	(27,511)	(36,757)	98,837
<i>Restricted Funds</i>					
Media	22,894	4,017	(10,031)	-	16,880
Staff	13,771	39,527	(83,357)	36,757	6,698
	36,665	43,544	(93,388)	36,757	23,578
Aggregate of funds	139,404	103,909	(120,899)	-	122,415

Analysis of net assets by fund - current year

The assets and liabilities of the various funds were as follows:

	<u>Unrestricted Funds</u>			
	General funds £	Designated funds £	Restricted funds £	2021 £
Debtors	4,705	-	3,232	7,937
Cash at bank and in hand	57,619	37,612	20,970	116,202
Current liabilities	(1,100)	-	(624)	(1,724)
	61,224	37,612	23,578	122,415

CHRISTIAN PRISON RESOURCING
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2021

13 Funds continued

In the previous year the movements in the charity's funds were as follows:

	Opening balance 2020 £	Incoming resources 2020 £	Outgoing resources 2020 £	Transfers in the year 2020 £	Closing balance 2020 £
<i>Designated Funds</i>					
New Staff Fund	41,314	-	-	-	41,314
	41,314	-	-	-	41,314
<i>General Unrestricted Funds</i>	64,631	80,011	(39,932)	(43,285)	61,425
Total Unrestricted Funds	105,945	80,011	(39,932)	(43,285)	102,739
<i>Restricted Funds</i>					
Media	24,179	15,619	(16,904)	-	22,894
Staff	12,943	44,158	(86,616)	43,285	13,771
	37,122	59,777	(103,520)	43,285	36,665
Aggregate of funds	143,067	139,788	(143,452)	-	139,404

Analysis of net assets by fund - previous year

The assets and liabilities of the various funds were as follows:

	<u>Unrestricted Funds</u>			
	General funds £	Designated funds £	Restricted funds £	2020 £
Debtors	14,023	-	-	14,023
Cash at bank and in hand	48,595	41,314	36,923	126,832
Current liabilities	(1,193)	-	(258)	(1,451)
	61,425	41,314	36,665	139,404

The **Media** fund is restricted for use in the production, supply and purchase of Christian Bible study material for prisoners.

The **Staff** fund is a restricted fund and represents donations which are given for specific members of staff or sessional workers.

The New Staff (formerly labelled **Associate Director**) designated fund represents resources set aside by the trustees to help pay for a new employee; who was recruited towards the end of the year.

During the year, the Trustees transferred £36,757 (2020: £43,285) from general unrestricted funds to restricted funds so that some of the individual staff balances within the restricted Staff fund were not in deficit at the year-end.

14 Transactions with related parties

During the year the charity:

- received donations totalling £10,296 (2020: £26,921) from related parties (which includes trustees, key management and anyone closely connected to them).
- no expenses (2020: £nil) were paid to, or for, the trustees in connection with their work as trustees.
- made payments of £0 (2020: £2,573) for services provided by a close relative of a trustee (D Fortune).

15 Members

Each member of the company commits to contribute if the charity is wound up an amount not exceeding £10.

CHRISTIAN PRISON RESOURCING
DETAILED STATEMENT OF FINANCIAL ACTIVITIES WITH COMPARATIVES
FOR THE YEAR ENDED 31 DECEMBER 2021

		Unrestricted Funds - General		Unrestricted Funds - Designated		Restricted Funds		Total Funds	Total Funds
		2021	2020	2021	2020	2021	2020	2021	2020
	Note	£	£	£	£	£	£	£	£
INCOME AND ENDOWMENTS FROM:									
Donations and legacies	3	60,302	79,837	-	-	43,544	59,715	103,846	139,552
Charitable activities	4	-	-	-	-	-	62	-	62
Investments	5	63	175	-	-	-	-	63	175
Total income and endowments		60,365	80,012	-	-	43,544	59,777	103,909	139,788
EXPENDITURE ON:									
Charitable activities:	6	23,809	39,932	3,702	-	93,388	103,519	120,899	143,451
Total Expenditure		23,809	39,932	3,702	-	93,388	103,519	120,899	143,451
Net income/(expenditure)		36,556	40,080	(3,702)	-	(49,844)	(43,742)	(16,990)	(3,663)
Transfers between funds	13	(36,757)	(43,285)	-	-	36,757	43,285	-	-
Net movement in funds		(201)	(3,205)	(3,702)	-	(13,087)	(457)	(16,990)	(3,663)
Reconciliation of funds:									
Total funds brought forward		61,425	64,631	41,314	41,314	36,665	37,122	139,404	143,067
Total funds carried forward	13	61,224	61,425	37,612	41,314	23,578	36,665	122,415	139,404

Accounts

Christian Prison Resourcing

Report and Accounts

Year ended 31 December 2020

CHRISTIAN PRISON RESOURCING
FOR THE YEAR ENDED 31 DECEMBER 2020

COMPANY INFORMATION

Directors / trustees	B H Edwards D Fortune S D Willis A C Lyell C A Summers K Berry M F Jones F G Brownell	Appointed 13 August 2020 Appointed 7 December 2020
Company Secretary	D Fortune	
Governing Document	Memorandum and Articles of Association dated 20 January 2010	
Company Registration Number	07131167	
Charity Registration Number	1134592	
Registered Office	Suite 2 Rutland House 44 Masons Hill Bromley Kent, BR2 9JG	
Independent Examiner	Ajay Rajani FCIE Stewardship 1 Lamb's Passage London EC1Y 8AB	
Bankers	HSBC 184 High Street Bromley Kent, BR1 1 HE	

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CHRISTIAN PRISON RESOURCING
REPORT OF THE DIRECTORS
FOR THE YEAR ENDED 31 DECEMBER 2020

The directors, who are the charity's trustees for the purposes of charity law, have pleasure in submitting the Report and Accounts for the year.

Objects of the charity

We aspire to see prisoners becoming Christlike and reflecting this in their reverence for Christ and the Bible. A Christlike person will also demonstrate a wholeness that will be attractive to those outside the Christian faith both inside prison – in the way they relate to staff and fellow prisoners/detainees – and, after their release, in how they function in the community. Our aim is to operate throughout the UK and to do so in harmony with other Christians working in Her Majesty's prisons and with the support of local churches.

We provide resources to chaplains for themselves and for prisoners/detainees in Her Majesty's Prisons, Young Offenders Institutions and Immigration Removal Centres. Such resources will include, but will not be limited to: the preaching and teaching of the Bible; Christian material in the form of books, DVD's, CD's and other forms of media; and the training of volunteers to work in prisons and provide these resources. We also seek to link with, and support, churches in which released prisoners will continue in Christian maturity and be integrated back into society, thereby providing public benefit.

Summary of the charity's main activities and achievements

To further the above objects and vision, the charity's main activities and achievements were as follows:

During the year Christian Prison Resourcing (CPR) employed five staff members (2019: 3). There is also a large team of Volunteers and Sessional Workers. While the Covid-19 pandemic has sadly kept some of our Volunteers out of the prisons, around 25 of our Volunteers have been granted 'Volunteer Chaplain' status. This affords them the same freedoms as Prison Chaplains to enter the prisons, spend time one-to-one with prisoners in their cells, and promote the CPR study books. In 2020 CPR received 800 completed study books for marking from across 43 prisons. This compares to 217 study books in the second half of 2019, when the numbers were first recorded. This increase reflects improvements in the promotion and co-ordination of CPR's study material for prisoners.

A total of £16,904 was spent on media resources in 2020, including printing and postage (2019:£17,107). Although the expenditure was similar to last year, there has actually been a dramatic increase in the resources being printed and distributed within prisons. All of this was covered by restricted donations specifically for this purpose.

In planning the activities the trustees have applied the guidance on public benefit issued by the Charity Commission.

CHRISTIAN PRISON RESOURCING
REPORT OF THE DIRECTORS
FOR THE YEAR ENDED 31 DECEMBER 2020

Structure, Governance and Management

The charity is controlled by its governing document, the Memorandum and Articles of Association, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Responsibility for setting policy rests with the trustees who meet regularly to monitor the activities of the charity.

New trustee directors are appointed in accordance with the Articles of Association. Rev D Fortune is not subject to retirement by rotation. One third of the remaining trustees are required to retire by rotation at each annual general meeting. Additional trustees may be appointed from time to time by the trustees in accordance with the Memorandum and Articles of Association.

Financial results

The results for the year are set out on pages 7-15. During this year, there was a deficit of incoming resources over resources expended of £3,663 (2019: £6,129). This decreased the total funds carried forward to £139,404 as at 31 December 2020 (2019: £143,067), of which £36,665 is restricted (2019: £37,122).

Reserves policy

The charity's reserves policy is to maintain unrestricted reserves that remain above typical expenditure over a six month period. Expenditure is defined as unrestricted expenditure plus any anticipated transfer to fund shortfalls in restricted funds. Currently this amounts to annual expenditure of around £85,000, or £42,500 for a six month period.

At the end of the year, the charity held £102,739 (2019: £105,945) in unrestricted reserves, of which £41,314 (2019: £41,314) is held as designated reserves. These designated reserves have been set aside to help employ a Senior Associate. Consequently the reserves of the charity satisfy its reserves policy.

Principal funding source

Finance for the charity is obtained from the regular support derived from individual Christians (including Gift Aid); Christian organisations; churches; Gift Aid on sponsored donations for material and books; book and literature sales from deputations; and offerings from preaching and teaching by staff and other supporters.

Key risks and uncertainties

The charity is exposed to various risks - be they operational, financial or reputational. The trustees review the charity's activities regularly to identify significant risks and, where possible, they take appropriate measures to mitigate those risks.

CHRISTIAN PRISON RESOURCING
REPORT OF THE DIRECTORS
FOR THE YEAR ENDED 31 DECEMBER 2020

COVID-19 update

The COVID-19 pandemic has had a significant impact on prison life and has affected our organisation as follows:

1. reduction in our workers and volunteers accessing prisons
2. reduction in Bible study sessions and Sunday services.

We also note that although there have been challenges, COVID-19 has also provided opportunities to further provide study material. Due to restricted access, HMPPS have been obligated to provide faith material for the residents who normally attend Bible study sessions. CPR is already equipped with material to provide to the prisoners and has invested in more material in 2020. The trustees recognise that the COVID-19 pandemic and its expected recessionary impact may affect the levels of donations received by the charity in the future. The charity continues to monitor its income and expenses on a monthly basis.

Plans for the future

The charity does not anticipate any changes to its current activities, expecting to continue providing the same services to prisoners in the long-term.

The charity is actively searching for a Senior Associate to assist in the expansion of our ministry.

Responsibilities of directors under company law

The directors are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the directors to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the charitable company as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year. In preparing these financial statements, the directors are required to:

1. select suitable accounting policies and apply them consistently;
2. observe the methods and principles in the Charities SORP;
3. make judgements and estimates that are reasonable and prudent;
4. state whether the applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
5. prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in operation.

CHRISTIAN PRISON RESOURCING
REPORT OF THE DIRECTORS
FOR THE YEAR ENDED 31 DECEMBER 2020

Responsibilities of directors under company law continued

The directors are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approval

This report was approved by the directors and signed on their behalf by:

S D Willis - Trustee

Date: 20 September 2021

INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF
CHRISTIAN PRISON RESOURCING
('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2020 on pages 7 to 15 following, which have been prepared on the basis of the accounting policies set out on pages 9 and 10.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors 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 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Ajay Rajani FCIE
Stewardship
1 Lamb's Passage
London
EC1Y 8AB

21 September 2021

CHRISTIAN PRISON RESOURCING
STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 DECEMBER 2020

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £	Total Funds 2019 £
INCOME AND ENDOWMENTS FROM:					
Donations and legacies	3	79,837	59,715	139,552	136,108
Charitable activities	4	-	62	62	353
Investments	5	175	-	175	307
Total income and endowments		<u>80,011</u>	<u>59,777</u>	<u>139,788</u>	<u>136,768</u>
EXPENDITURE ON:					
Charitable activities:	6	39,932	103,519	143,451	142,897
Total expenditure		<u>39,932</u>	<u>103,519</u>	<u>143,451</u>	<u>142,897</u>
Net income/(expenditure)		<u>40,079</u>	<u>(43,742)</u>	<u>(3,663)</u>	<u>(6,129)</u>
Transfers between funds	13	(43,285)	43,285	-	-
Net movement in funds		<u>(3,206)</u>	<u>(457)</u>	<u>(3,663)</u>	<u>(6,129)</u>
Reconciliation of funds:					
Total funds brought forward		<u>105,945</u>	<u>37,122</u>	<u>143,067</u>	<u>149,196</u>
Total funds carried forward	13	<u>102,739</u>	<u>36,665</u>	<u>139,404</u>	<u>143,067</u>

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

All income and expenditure derive from continuing operations.

The statement of financial activities also complies with the requirements for an income and expenditure account required by the Companies Act 2006.

The notes on pages 9-15 form part of these accounts.

CHRISTIAN PRISON RESOURCING

BALANCE SHEET

AS AT 31 DECEMBER 2020

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £	Total Funds 2019 £
FIXED ASSETS					
Tangible assets	8	-	-	-	-
		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
CURRENT ASSETS					
Debtors	9	14,023	-	14,023	20,640
Cash at bank and in hand	10	89,909	36,923	126,832	126,288
		<u>103,932</u>	<u>36,923</u>	<u>140,855</u>	<u>146,928</u>
CREDITORS: Amounts falling due within one year	11	1,193	258	1,451	3,861
		<u>1,193</u>	<u>258</u>	<u>1,451</u>	<u>3,861</u>
Net current assets / (liabilities)		<u>102,739</u>	<u>36,665</u>	<u>139,404</u>	<u>143,067</u>
TOTAL NET ASSETS		<u>102,739</u>	<u>36,665</u>	<u>139,404</u>	<u>143,067</u>
FUND BALANCES					
Unrestricted Funds	13				
General funds		61,425	-	61,425	64,631
Designated funds		41,314	-	41,314	41,314
		<u>102,739</u>	<u>-</u>	<u>102,739</u>	<u>105,945</u>
Restricted Funds		-	36,665	36,665	37,122
		<u>102,739</u>	<u>36,665</u>	<u>139,404</u>	<u>143,067</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2020.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2020 in accordance with Section 476 of the Companies Act 2006 however, in accordance with Section 145 of the Charities Act 2011, the accounts have been examined by an independent examiner and their report has been included in these financial statements.

The directors (who are the charitable company's trustees for the purposes of charity law) acknowledge their responsibilities for:

- (a) ensuring that the charitable company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its net income or expenditure for each 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 charitable company.

The financial statements have been prepared in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

The financial statements were approved by the Board of Directors and were signed on its behalf by:

-----	20 September 2021
S D Willis	Date

Company number: 07131167 Charity number: 1134592

The notes on pages 9-15 form part of these accounts.

CHRISTIAN PRISON RESOURCING
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2020

1 Statutory Information

The charity is a charitable company limited by guarantee and is incorporated in the United Kingdom. The company's registered number and registered office address can be found on the Company Information page.

2 Accounting Policies

These financial statements are prepared on a going concern basis, under the historical cost convention.

These financial statements have been prepared in accordance with the "Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) ("the Charities SORP"), with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland ("FRS 102"), with the Companies Act 2006 and with the Charities Act 2011. The charity meets the definition of a public benefit entity as set out in FRS 102.

The principles adopted in the preparation of the financial statements are set out below.

a) Going concern

The trustees (who are the charitable company's directors for the purposes of company law) have assessed whether the use of the going concern basis is appropriate and have considered possible events or conditions that might cast significant doubt on the ability of the charity to continue as a going concern. The trustees have made this assessment for a period of at least one year from the date of approval of the financial statements. In particular the trustees have considered the charity's forecasts and projections and the possible implications should projected income and / or expenditure vary unexpectedly. The trustees have concluded that there is a reasonable expectation that the charity has adequate resources to continue to operate for the foreseeable future. The charity therefore continues to adopt the going concern basis in preparing its financial statements. In making this assessment, the trustees have considered how Covid-19 might affect forecasts.

b) Income

Income including investment income is recognised in the period in which the charity becomes entitled to receipt, the amount receivable can be measured with reasonable certainty, and receipt is probable. For the most part, income is generally recognised when it is received. Income is only deferred when the charity has to fulfil conditions before becoming entitled to it or where the donor has specified that the income is to be expended in a future period.

Income from donations and legacies includes:

- i) Recoverable Gift Aid. This is recognised when the related donation is received. Gift Aid that has not been recovered by the balance sheet date is included as a debtor.
- ii) Legacies. Income from legacies is recognised when a distribution is received from the estate or, if earlier, when the charity has been notified that a distribution will be made and the amount receivable can be measured reliably.

The charity relies on volunteers to carry out many of its activities, particularly for marking papers. However, in accordance with the SORP, the value of these services has not been included in these financial statements as they cannot be reliably measured.

Investment income represents income generated by the charity's assets and includes bank interest.

c) Expenditure

Expenditure, including irrecoverable VAT, is recognised when it is incurred or, if earlier, when a legal or constructive obligation for a payment arises provided that it is probable that settlement will be required and the amount of the obligation can be measured reliably.

The cost of raising funds is not significant and has not been separately disclosed.

Governance costs, which are included in expenditure on charitable activities but are identified separately in the notes to the accounts, includes costs associated with the independent examination of the financial statements, compliance with constitutional and statutory requirements and any other expenditure incurred on the strategic management of the charity.

d) Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity. Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. Restricted funds are donations which are to be used in accordance with specific restrictions imposed by donors; they include donations received from appeals for specific activities or projects.

CHRISTIAN PRISON RESOURCING
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2020

2 Accounting Policies continued

e) Tangible fixed assets

Items purchased or donated for the charity's own use are capitalised when the cost of purchased items, or the fair value of donated items, is more than £1,000 and the item is expected to benefit the charity over more than one accounting period. Depreciation is charged on a reducing balance basis so as to write down the value of each asset to its estimated residual value (if any) over its expected useful economic life. To achieve this objective the following rates of depreciation are charged:

Equipment	25% on reducing balance
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The carrying values of tangible fixed assets are reviewed for impairment in periods when events or changes in circumstances indicate that the carrying value may not be recoverable.

f) Pension scheme arrangements

The charity operates defined contribution pension schemes for its employees. Obligations for contributions to these schemes are recognised as an expense when the liability arises. The assets of these schemes are held separately from those of the charity in independently administered funds.

g) Taxation

The company is a registered charity; it has taken advantage of the various reliefs from taxation available to charities and no tax is payable on the charity's income.

h) Financial instruments

The charity's financial assets and financial liabilities all qualify as basic financial instruments, as defined by FRS102. Except for loans, creditors and debtors are measured at their expected settlement value (normally the amount of cash that the charity expects to pay or receive). The charity recognises liabilities for the principal of those loans that remains outstanding at the year end (i.e. the liabilities exclude any interest chargeable on the loans in future years).

i) Exemption from preparing a cashflow statement

The charity has taken advantage of an exemption conferred by the Charities SORP and has not prepared a cash flow statement.

3 Donations and legacies

	2020	2019
	£	£
Donations of cash and similar	126,683	123,880
Income tax recoverable	12,868	12,228
	<u>139,552</u>	<u>136,108</u>

4 Income from charitable activities

	2020	2019
	£	£
Book sales	62	353
	<u>62</u>	<u>353</u>

5 Investment income

	2020	2019
	£	£
Bank interest	175	307
	<u>175</u>	<u>307</u>

CHRISTIAN PRISON RESOURCING
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2020

6 Charitable expenditure

	2020	2019
	£	£
a Costs incurred directly on specific activities		
Staff costs (inc. NI and pensions)	73,741	76,408
Sessional workers	19,266	17,456
Open day costs	-	872
Course production and marking	15,525	4,067
Advertising and publicity	-	613
Purchase of books and postage	16,904	17,097
Travel and hospitality	11,241	18,593
Miscellaneous expenses	460	360
	<u>137,136</u>	<u>135,465</u>
b Costs incurred on support & administration		
Governance costs		
Cost of independent examination	1,140	1,280
Printing, postage and stationery	342	340
Bookkeeping and administration costs	728	462
IT costs	532	1,525
Depreciation of tangible fixed assets	-	144
Telephone	912	879
Insurance	2,661	2,802
	<u>6,315</u>	<u>7,432</u>
Total expenditure	<u>143,451</u>	<u>142,897</u>

Except for the fee paid for the independent examination, no other amounts were paid to Stewardship for other services.

7 Analysis of staff costs and the cost of key management personnel and trustee remuneration

	2020	2019
	£	£
Gross wages and salaries	62,751	63,724
Social security	1,204	1,856
Pension costs	9,786	10,827
	<u>73,741</u>	<u>76,408</u>

The average monthly number of employees during the year was 5 (2019: 3). Most of the charitable activities are carried out by volunteers.

No staff received salaries at a rate of more than £60,000 per annum.

Total employment benefits payable to key management for the year were as follows:

	Wages & salaries	Other Employment Benefits	Employer pension contributions	2020
				£
Rev. D Fortune (Trustee)	29,575	2,126	7,776	39,477
Other members of key management	6,122	-	-	6,122
	<u>35,697</u>	<u>2,126</u>	<u>7,776</u>	<u>45,599</u>

CHRISTIAN PRISON RESOURCING
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2020

7 Analysis of staff costs and the cost of key management personnel and trustee remuneration continued

The following amounts were charged in the previous year:

	Wages & salaries	Other Employment Benefits	Employer pension contributions	2019 £
Rev. D Fortune (Trustee)	37,967	2,036	6,807	46,810
Other members of key management	3,030	-	-	3,030
	<u>40,997</u>	<u>2,036</u>	<u>6,807</u>	<u>49,840</u>

Rev. D Fortune did not receive any employment benefits for serving as a trustee; they were paid for his other services to the charity. These payments are permitted by the charity's governing document.

The charity's other transactions with related parties are set out in note 14 'Transactions with related parties'.

8 Tangible fixed assets

	Fixtures, fittings and equipment £	Total 2020 £
Cost		
At 1 January 2020	1,085	1,085
At 31 December 2020	<u>1,085</u>	<u>1,085</u>
Accumulated depreciation		
At 1 January 2020	1,085	1,085
At 31 December 2020	<u>1,085</u>	<u>1,085</u>
Net book value		
At 31 December 2020	<u>-</u>	<u>-</u>
At 31 December 2019	<u>-</u>	<u>-</u>

9 Debtors

	2020 £	2019 £
Falling due within one year:		
Tax recoverable	13,003	17,499
Other debtors	<u>1,020</u>	<u>3,141</u>
	<u>14,023</u>	<u>20,640</u>

10 Cash at Bank and in Hand

	2020 £	2019 £
Cash at bank with immediate access	96,047	95,603
Notice deposits	<u>30,785</u>	<u>30,685</u>
	<u>126,832</u>	<u>126,288</u>

CHRISTIAN PRISON RESOURCING
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2020

11 Creditors: liabilities falling due within one year

	2020	2019
	£	£
Other creditors	311	2,721
Accruals	1,140	1,140
	<u>1,451</u>	<u>3,861</u>

12 Pension commitments

During the year employer's pension contributions totalling £9,786 (2019: £5,514) were payable to defined contribution personal pension schemes. Pension contributions owing at the balance sheet date was £311 (2019: £1,889).

13 Funds

During the year the movements in the charity's funds were as follows:

	Opening balance 2020 £	Incoming resources 2020 £	Outgoing resources 2020 £	Transfers in the year 2020 £	Closing balance 2020 £
<i>Designated Funds</i>					
Associate Director	41,314	-	-	-	41,314
	<u>41,314</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>41,314</u>
<i>General Unrestricted Funds</i>	64,631	80,011	(39,932)	(43,285)	61,425
	<u>64,631</u>	<u>80,011</u>	<u>(39,932)</u>	<u>(43,285)</u>	<u>61,425</u>
Total Unrestricted Funds	105,945	80,011	(39,932)	(43,285)	102,739
	<u>105,945</u>	<u>80,011</u>	<u>(39,932)</u>	<u>(43,285)</u>	<u>102,739</u>
<i>Restricted Funds</i>					
Media	24,179	15,619	(16,904)	-	22,894
Staff	12,943	44,158	(86,616)	43,285	13,771
	<u>37,122</u>	<u>59,777</u>	<u>(103,519)</u>	<u>43,285</u>	<u>36,665</u>
Aggregate of funds	143,067	139,788	(143,451)	-	139,404
	<u>143,067</u>	<u>139,788</u>	<u>(143,451)</u>	<u>-</u>	<u>139,404</u>

Analysis of net assets by fund - current year

The assets and liabilities of the various funds were as follows:

	<u>Unrestricted Funds</u>			
	General funds £	Designated funds £	Restricted funds £	2020 £
Debtors	14,023	-	-	14,023
Cash at bank and in hand	48,595	41,314	36,923	126,831
Current liabilities	(1,193)	-	(258)	(1,451)
	<u>61,425</u>	<u>41,314</u>	<u>36,665</u>	<u>139,404</u>

CHRISTIAN PRISON RESOURCING
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2020

13 Funds continued

In the previous year the movements in the charity's funds were as follows:

	Opening balance 2019 £	Incoming resources 2019 £	Outgoing resources 2019 £	Transfers in the year 2019 £	Closing balance 2019 £
<i>Designated Funds</i>					
Associate Director	41,014	300	-	-	41,314
	41,014	300	-	-	41,314
<i>General Unrestricted Funds</i>	64,155	75,290	(56,713)	(18,101)	64,631
Total Unrestricted Funds	105,169	75,590	(56,713)	(18,101)	105,945
<i>Restricted Funds</i>					
Media	31,987	7,682	(17,107)	1,617	24,179
Staff	12,040	53,496	(69,077)	16,484	12,943
	44,027	61,178	(86,184)	18,101	37,122
Aggregate of funds	149,196	136,768	(142,897)	-	143,067

Analysis of net assets by fund - previous year

The assets and liabilities of the various funds were as follows:

	<u>Unrestricted Funds</u>			
	General funds £	Designated funds £	Restricted funds £	2019 £
Debtors	20,640	-	-	20,640
Cash at bank and in hand	45,408	41,314	39,565	126,287
Current liabilities	(1,417)	-	(2,443)	(3,860)
	64,631	41,314	37,122	143,067

The **Media** fund is restricted for use in the production, supply and purchase of Christian Bible study material for prisoners.

The **Staff** fund is a restricted fund and represents donations which are given for specific members of staff or sessional workers.

The **Associate Director** designated fund represents resources set aside by the trustees to help employ an Associate Director; the trustees are actively seeking to recruit someone to fill this position.

During the year, the Trustees transferred £43,285 (2019: £18,100) from general unrestricted funds to restricted funds so as to ring fence additional resources for these activities.

14 Transactions with related parties

During the year the charity:

- received donations totalling £26,921 (2019: £38,351) from related parties (which includes trustees, key management and anyone closely connected to them),
- paid no expenses (2019: £nil) to, or for, the trustees in connection with their work as trustees,
- made payments of £2,573 (2019: £1,398) for services provided by a close relative of a trustee (D Fortune).

15 Members

Each member of the company commits to contribute if the charity is wound up an amount not exceeding £10.

CHRISTIAN PRISON RESOURCING
DETAILED STATEMENT OF FINANCIAL ACTIVITIES WITH COMPARATIVES
FOR THE YEAR ENDED 31 DECEMBER 2020

		Unrestricted Funds - General		Unrestricted Funds - Designated		Restricted Funds		Total Funds	Total Funds
		2020	2019	2020	2019	2020	2019	2020	2019
Note		£	£	£	£	£	£	£	£
INCOME AND ENDOWMENTS FROM:									
	3	79,837	74,983	-	300	59,715	60,825	139,552	136,108
	4	-	-	-	-	62	353	62	353
	5	175	307	-	-	-	-	175	307
Total income and endowments		80,011	75,290	-	300	59,777	61,178	139,788	136,767
EXPENDITURE ON:									
	6	39,932	56,713	-	-	103,519	86,184	143,451	142,897
Total Expenditure		39,932	56,713	-	-	103,519	86,184	143,451	142,897
Net income/(expenditure)		40,079	18,577	-	300	(43,742)	(25,006)	(3,663)	(6,130)
Transfers between funds		(43,285)	(18,101)	-	-	43,285	18,101	-	-
Net movement in funds		(3,206)	476	-	300	(457)	(6,905)	(3,663)	(6,130)
Reconciliation of funds:									
Total funds brought forward		64,631	64,155	41,314	41,014	37,122	44,027	143,067	149,196
Total funds carried forward		61,425	64,631	41,314	41,314	36,665	37,122	139,404	143,067