

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					
Unrestricted Funds	13				
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