

**REGISTERED COMPANY NUMBER: 07131167 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 1134592**

**REPORT OF THE TRUSTEES AND  
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2015  
FOR  
CHRISTIAN PRISON RESOURCING**

**Heather's Bookkeeping Services  
33 Acorn Way  
Wigston  
Leicestershire  
LE18 3YA**

**CHRISTIAN PRISON RESOURCING**

**CONTENTS OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2015**

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	Page
Report of the Trustees	1 to 3
Independent Examiner's Report	4
Statement of Financial Activities	5
Balance Sheet	6 to 7
Notes to the Financial Statements	8 to 12
Detailed Statement of Financial Activities	13 to 14

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**CHRISTIAN PRISON RESOURCING**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 DECEMBER 2015**

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The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 December 2015. The trustees have adopted the provisions of the FRSSE Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2015.

The annual report has been compiled with due regard to guidance published by the Charities' Commission on public benefit.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**

07131167 (England and Wales)

**Registered Charity number**

1134592

**Registered office**

Suite 2  
Rutland House  
44 Masons Hill  
Bromley  
Kent, BR2 9JG

**Trustees**

B H Edwards	Retired minister
J A Temple	Retired businessman
D Fortune	Minister
T S Laurence	Solicitor non-practicing
S D Willis	Managing Director
A C Lyell	Minister of Religion
Mrs C A Summers	Actuary
C N Whiteley	Retired
P T J Chadder	Chaplain

**Independent Examiner**

Stephen Matthews FCA  
Stewardship  
1 Lamb's Passage  
LONDON  
EC1Y 8AB

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

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 TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2015**

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#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Recruitment and appointment of new trustees**

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.

##### **Risk Management**

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

#### **OBJECTIVES AND ACTIVITIES**

##### **Objectives**

To 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; the training of volunteers to work in prisons and provide these resources.

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.

##### **Significant activities for achieving objectives**

The charity's major strategies are to train prisoners/detainees; to provide a website of central resources; to supply resources; to train volunteers; to nurture church relationships; to gain sponsorship; to link prisoners to churches and to co-operate with and encourage other Christian organisations with a similar ethos working in prisons as partners in the gospel.

##### **Vision**

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.

#### **ACHIEVEMENT AND PERFORMANCE**

During the year the company employed four staff members: Tracy Sickel (Coordinator of Women's Ministry), David Fortune (Director of Ministry) and Jared Fortune (Staff Associate) and Fiona Keegan (Staff Associate). There is also a team of several volunteers including Gerard & Phillippa Chrispin, John Hayes, Tim Taylor, and sessional workers such as Robert Lightowler, Peter Cockrell and Howard Hughes.

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**CHRISTIAN PRISON RESOURCING**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 DECEMBER 2015**

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The staff and volunteers have visited over 39 prisons and IRCs; held about 1113 Bible studies and services. CPR gave prisoners £19,583 on media (books and CDs) at cost price, of which £2,740 was for marking and postage. All of this was covered by restricted donations specifically for this purpose. Sales were made of £3,553 for media (books and CDs) at Presentations with the promise of giving an equivalent value to prisoners, i.e. at the same selling price some £3,553 worth of books were given away because CPR enjoy a margin exceeding 50%. CPR takes no profit from any media sales but applies such to further donations of media material. At full retail price the value given away was much higher than £3,553. The combined value of media given to prisoners and detainees amounted to £19,738 at RRP as per publisher's web prices.

**FINANCIAL REVIEW**

**Reserves policy**

The trustees regularly review the reserves of the charity to ensure that sufficient liquid funds are available to meet ongoing obligations

The results for the period are set out on page 5. During this year of trading, the surplus of incoming resources over resources expended was £40,720. This increased the balance carried forward overall (general, staff and media funds) to £101,544 at 31 December 2015 (£60,824 in December 2014)

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**FINANCIAL REVIEW**

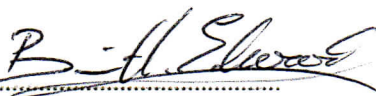
**Principal funding sources**

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; offerings from preaching and teaching by staff and other supporters

**Investment policy and objectives**

Most of the charity's funds are spent in the short term so there is no need for long term investment. Surplus cash will be placed on deposit A 'major donation' shall be any once off donation or legacy exceeding £20 000 and for which no promise of being repeated is given. The funds shall normally go directly to Reserves and be released equally to income over 60 months commencing with the month in which it was received. Income which has been given specifically for a particular purpose shall only be used for that purpose unless permission is granted by the donor to apply to donation or any surplus to any other use. Failing that, the surplus shall be returned to the donor. For the avoidance of doubt, all non specified donations or those marked for General Funds, may be used as the trustees deem fit.

**SIGNED BY THE CHAIRMAN ON BEHALF OF THE BOARD:**

Brian Edwards   
.....  
B H Edwards – Trustee

Date: 9/9/2016.....

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
CHRISTIAN PRISON RESOURCING**

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I report on the accounts for the year ended 31 December 2015 set out on pages five to twelve.

**Respective responsibilities of trustees and examiner**

The charity's trustees (who are also the directors for the purposes of company law) are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act).

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- Examine the accounts under Section 145 of the 2011 Act
- To follow the procedures laid down in the General Directions given by the Charity Commission (under Section 145(5)(b) of the 2011 Act and
- To state where particular matters have come to my attention.

**Basis of the independent examiner's report**

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statements below.

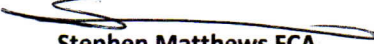
**Independent examiner's statement**

In connection with my examination, no matter has come to my attention:

- (1) Which gives me reasonable cause to believe that, in any material respect, the requirements
- To keep accounting records in accordance with Section 386 and 387 of the Companies Act 2006; and
  - To prepare accounts which accord with the accounting records, comply with the accounting requirements of Sections 394 and 395 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

Have not been met; or

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

  
**Stephen Matthews FCA**  
**Stewardship**  
**1 Lamb's Passage, London, EC1Y 8AB**

Date 15 September 2016

**CHRISTIAN PRISON RESOURCING**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**INCLUDING AN INCOME & EXPENDITURE ACCOUNT**  
**FOR THE YEAR ENDED 31 DECEMBER 2015**

	Notes	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Year Ended 31.12.15 Total Funds £	Year Ended 31.12.14 Total Funds £
<b>INCOME AND ENDOWMENTS FROM:</b>						
Donations and legacies	1	79,947	104,545	-	184,492	126,786
Charitable Activities	2	-	3,553	-	3,553	5,327
Other Trading Activities		-	-	-	-	-
Investments	3	2,525	-	-	2,525	473
<b>TOTAL</b>		<b>82,472</b>	<b>108,098</b>	<b>-</b>	<b>190,570</b>	<b>132,586</b>
<b>EXPENDITURE ON</b>						
Raising funds		-	-	-	-	-
Charitable Activities	4	84,653	65,197	-	149,850	131,882
Other		-	-	-	-	-
<b>Total</b>		<b>84,653</b>	<b>65,197</b>	<b>-</b>	<b>149,850</b>	<b>131,882</b>
<b>NET INCOME/(EXPENDITURE)</b>		<b>(2,181)</b>	<b>42,901</b>	<b>-</b>	<b>40,720</b>	<b>704</b>
<b>Transfer between funds</b>						
<b>Other recognised gains/losses</b>						
Gains/(losses) on revaluation of fixed assets		-	-	-	-	-
Gains/(losses) on investment assets		-	-	-	-	-
Actuarial gains/(losses) on defined benefit pension schemes		-	-	-	-	-
<b>RECONCILIATION OF FUNDS</b>						
<b>Total funds brought forward</b>		<b>40,983</b>	<b>19,841</b>	<b>-</b>	<b>60,824</b>	<b>60,120</b>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>38,802</b>	<b>62,742</b>	<b>-</b>	<b>101,544</b>	<b>60,824</b>

The notes form part of these financial statements

**CHRISTIAN PRISON RESOURCING**

**BALANCE SHEET  
AT 31 DECEMBER 2015**

	Notes	Unrestricted Funds £	Restricted Funds £	2015 Total Funds £	2014 Total Funds £
<b>FIXED ASSETS</b>					
Tangible Assets	8	342	-	342	457
<b>CURRENT ASSETS</b>					
Debtors	9	30,093	-	30,093	6,901
Cash at bank and in hand		10,379	62,740	73,119	81,324
		40,472	62,740	103,212	88,225
<b>CREDITORS</b>					
Amounts falling due within one year	10	(2,010)	-	(2,010)	(7,825)
<b>NET CURRENT ASSETS</b>		38,462	62,740	101,202	80,400
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		38,804	62,740	101,544	80,857
<b>CREDITORS</b>					
Amounts falling due after more than one year	11	-	-	-	(20,032)
<b>NET ASSETS</b>		38,804	62,740	101,544	60,825
<b>FUNDS</b>					
Unrestricted funds	12			38,804	40,984
Restricted funds				62,740	19,841
<b>TOTAL FUNDS</b>				101,544	60,825

The notes form part of these financial statements



**CHRISTIAN PRISON RESOURCING**

**BALANCE SHEET – CONTINUED  
AT 31 DECEMBER 2015**

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The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2015.

The members have not required the charitable company to obtain an audit of its financial statements for the year ended 31 December 2015 in accordance with Section 476 of the Companies Act 2006.

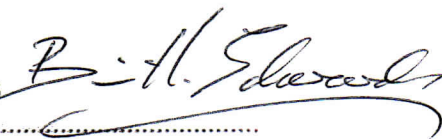
The trustees acknowledge their responsibilities for

- (a) Ensuring that the charitable company keeps accounting records that 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 surplus or deficit 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

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small charitable companies and with the Financial Reporting Standard for Smaller Entities (effective April 2008).

The financial statements were approved by the Board of Trustees on 16 April 2016 and were signed on its behalf by:

Brian Edwards



.....  
B H Edwards – Trustee

The notes form part of these financial statements

**CHRISTIAN PRISON RESOURCING**  
**NOTES FOR THE FINANCIAL STATEMENTS – CONTINUED**  
**FOR THE YEAR ENDED 31 DECEMBER 2015**

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**2. ACTIVITIES FOR GENERATING FUNDS**

	Year Ended 31.12.2015	Year Ended 31.12.2014
	£	£
Book Sales	3,553	5,327

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**3. INVESTMENT INCOME**

	Year Ended 31.12.2015	Year Ended 31.12.2014
	£	£
Deposit Account Interest	2,525	473

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**4. EXPENDITURE ON CHARITABLE ACTIVITIES**

	Year Ended 31.12.2015	Year Ended 31.12.2014
	£	£
Charitable Activities	149,850	131,882

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**5. NET INCOMING(OUTGOING) RESOURCES**

	Year Ended 31.12.2015	Year Ended 31.12.2014
	£	£
Depreciation – owned assets	114	152

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**6. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 December 2015 nor for the year ended 31 December 2014.

However, Rev D Fortune, who is a trustee, received remuneration and expenses during the period, within his role as an employee of the company, in accordance with the Articles of Association. The details are set out in note 13 of these financial statements.

## CHRISTIAN PRISON RESOURCING

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2015

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#### 1. ACCOUNTING POLICIES

##### **Accounting convention**

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), the Companies Act 2006 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

##### **Incoming resources**

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. Most of the charity's funds are spent in the short term so there is no need for long term investment. Surplus cash will be placed on deposit. Where gifts have been received specifically restricted for use in future periods, amounts received are recorded in the balance sheet as deferred income and then released to income across the specific periods.

##### **Resources expended**

Expenditure, including unrecoverable VAT, is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

##### **Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life. This relates to items valued at £250 or more.

Computer Equipment	-25% on reducing balance
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##### **Taxation**

The charity is exempt from corporation tax on its charitable activities.

##### **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees. Restricted funds can only be used for particular purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes. Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

##### **Pension Costs**

An amount of £600 per month (£500 Employer and £100 Employee) is put into a personal pension scheme for Mr David Fortune. This is included in Staff Costs.

**CHRISTIAN PRISON RESOURCING**

**NOTES TO THE FINANCIAL STATEMENTS – CONTINUED  
FOR THE YEAR ENDED 31 DECEMBER 2015**

**Trustees' Expenses**

There were no trustees' expenses paid for the year ended 31 December 2015 nor for the year ended 31 December 2014

**7. STAFF COSTS**

	Year Ended 31.12.2015	Year Ended 31.12.2014
	£	£
Wages and salaries	71,968	66,091
Social Security costs	4,222	4,583
Other pension costs	7,200	6,000
	83,390	76,634

The average monthly number of employees during the year was as follows:

	Year Ended 31.12.2015	Year Ended 31.12.2014
All Staff	3	3

**8. TANGIBLE FIXED ASSETS**

	Computer Equipment £
<b>NET BOOK VALUE</b>	
At 31 December 2014	457
	457
<b>DEPRECIATION</b>	
Charge for period to 31.12.2015	115
	342
<b>NET BOOK VALUE</b>	
At 31 December 2015	342

**CHRISTIAN PRISON RESOURCING**  
**NOTES TO FINANCIAL STATEMENTS – CONTINUED**  
**FOR THE YEAR ENDED 31 DECEMBER 2015**

**9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2015	2014
	£	£
Gift Aid & Sundry Debtors	30,093	6,901

**10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2015	2014
	£	£
Sundry Creditors	2,010	7,825

**11. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR**

	2015	2014
	£	£
Deferred income	-	20,032

**12. MOVEMENT IN FUNDS**

	At 1.1.15	Net	At 31.12.15
	£	Movement in	£
		funds	
		£	
<b>Unrestricted funds</b>			
General Fund	40,984	(2,181)	38,803
<b>Restricted Funds</b>			
Restricted Media Fund	14,845	(5,985)	8,860
Restricted Staff Fund	4,995	48,886	53,881
<b>TOTAL FUNDS</b>	60,824	40,720	101,544

Net movement in funds, included in the above are as follows:

	Incoming	Resources	Movement in
	Resources	expended	funds
	£	£	£
<b>Unrestricted funds</b>			
General Fund	82,472	84,653	(2,181)
<b>Restricted Funds</b>			
Restricted Media Fund	13,598	19,583	(5,985)
Restricted Staff Fund	94,500	45,614	48,886
<b>TOTAL FUNDS</b>	190,570	149,850	40,720

**CHRISTIAN PRISON RESOURCING**

**NOTES TO THE FINANCIAL STATEMENTS – CONTINUED  
FOR THE YEAR ENDED 31 DECEMBER 2015**

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**13. RELATED PARTY DISCLOSURES**

Included in the statement of financial activities are the following costs relating to Reverend David Fortune, a trustee of the company, which were incurred in the course of his work as an employee of the company during the year:

Salary	£32,924
Pension Contributions	£7,200
Expenses	£8,087

In addition, costs of £18,660 paid to 2 relatives of David Fortune for work undertaken for the charity are included within expenditure on charitable activities in the statement of financial activities.

**CHRISTIAN PRISON RESOURCING  
DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 DECEMBER 2015**

	Year Ended 31.12.15 £	Year Ended 31.12.14 £
<b>INCOMING RESOURCES</b>		
<b>Voluntary Income</b>		
Donations	161,331	115,769
Gift Aid	23,161	11,017
	<u>184,492</u>	<u>126,786</u>
<b>Activities for generating funds</b>		
Book sales	3,553	5,327
<b>Investment Income</b>		
Deposit Account Interest	2,525	473
	<u>190,570</u>	<u>132,586</u>
<b>RESOURCES EXPENDED</b>		
<b>Fundraising trading: cost of goods sold and other costs</b>		
Purchases of books	16,843	7,645
<b>Governance costs</b>		
Accountancy	858	1,021
<b>Support costs</b>		
<b>Management</b>		
Insurance	2,563	1,827
<b>Information Technology</b>		
Computer costs	-	-
Depreciation of Computer equipment	114	152
<b>Other</b>		
Salaries	71,968	66,091
National Insurance	4,222	4,543
Pensions	7,200	6,000
Telephone	1,555	1,489
Postage & Stationery	1,128	1,002
Carried Forward	106,451	89,770

This page does not form part of the statutory financial statements

CHRISTIAN PRISON RESOURCING

DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 DECEMBER 2015

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	Year ended 31.12.15 £	Year ended 31.12.14 £
<b>Other</b>		
Brought forward	106,451	89,770
Bookkeeping & Administrative costs	16,960	14,593
Sundries	377	918
Advertising & Publicity	306	132
Travel costs	17,253	23,432
Professional costs	587	-
Bank charges	33	5
Sessional Workers	6,773	1,735
Open Day Costs	815	709
FITF Costs	295	588
	<hr/>	<hr/>
	149,850	131,882
<b>Total resources expended</b>	<hr/>	<hr/>
	149,850	131,882
<b>Net Income</b>	<hr/>	<hr/>
	40,720	704

This page does not form part of the statutory financial statements