

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

**REPORT OF THE TRUSTEES AND  
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2016  
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 2016**

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**CHRISTIAN PRISON RESOURCING**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 DECEMBER 2016**

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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 2016. The trustees have adopted the provisions of the FRS102 Charity SORP.

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
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

There are no persons of significant control.

**Independent Examiner**

Stephen Mathews 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 2016

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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 three staff members: David Fortune (Director of Ministry) and Jared Fortune (Staff Associate) and Fiona Keegan (Staff Associate). There is also a team of several volunteers and Sessional Workers. The staff and volunteers have visited over 39 prisons and IRCs; held about 1150 Bible studies and services. CPR gave prisoners £21,550.57 on media (books and CDs) at cost price, of which £2,564.42 was for marking and postage and stationery. All of this was covered by restricted donations specifically for this purpose. Sales were made of £1230.94 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 £20,442.91 worth of media 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 £20,442.91. The combined value of media given to prisoners and detainees amounted to £35,349.50 at RRP as per publisher's web prices.

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**CHRISTIAN PRISON RESOURCING**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 DECEMBER 2016**

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**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 £18,618. This increased the balance carried forward overall (general, staff and media funds) to £120,162 at 31 December 2016 (£101,544 in December 2015)

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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.

**Directors' Responsibilities:**

Charity law requires us as Directors to prepare financial statements for each accounting year which give a true and fair view of the state of the charity and of its income and expenditure for the year. To select suitable accounting policies and apply them consistently; to make judgements and estimates that are reasonable and prudent; to state whether the applicable accounting standards have been followed, subject to any material departures disclosed and explained in the accounts; to prepare the financial statements on a going concern basis unless it is inappropriate to presume the charity will continue in business. We are responsible for keeping adequate accounting records which disclose with reasonable accuracy at any time the financial position of the company and enable us to ensure that the financial statements comply with the Companies Act 2006. We also have a responsibility to safeguard the assets of the charity and to take reasonable steps to prevent fraud or any other irregularities.

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

.....  
B H Edwards – Trustee

Date:.....

**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 2016 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 Mathews FCA**  
**Stewardship**  
**1 Lamb's Passage, London, EC1Y 8AB**

Date \_\_\_\_\_

**CHRISTIAN PRISON RESOURCING  
STATEMENT OF FINANCIAL ACTIVITIES  
INCLUDING AN INCOME & EXPENDITURE ACCOUNT  
FOR THE YEAR ENDED 31 DECEMBER 2016**

	Notes	Unrestrict Funds 2016 £	Unrestrict Funds 2015 £	Restricted Funds 2016 £	Restricted Funds 2015 £	Year Ended 31.12.16 Total Funds £	Year Ended 31.12.15 Total Funds £
<b>INCOME FROM:</b>							
Donations and legacies							
Charitable Activities	1	66,374	79,947	68,772	104,545	135,146	184,492
Other Trading	2	-	-	1,081	3,553	1,081	3,553
Activities		-	-	-	-	-	-
Investments	3	376	2,525	-	-	376	2,525
<b>TOTAL</b>		<b>66,750</b>	<b>82,472</b>	<b>69,853</b>	<b>108,098</b>	<b>136,603</b>	<b>190,570</b>
<b>EXPENDITURE ON</b>							
Raising funds		-	-	-	-	-	-
Charitable Activities	4	58,628	84,653	59,357	65,197	117,985	149,850
Other		-	-	-	-	-	-
<b>Total</b>		<b>58,628</b>	<b>84,653</b>	<b>59,357</b>	<b>65,197</b>	<b>117,985</b>	<b>149,850</b>
<b>NET INCOME/(EXPENDITURE)</b>		<b>8,122</b>	<b>(2,181)</b>	<b>10,496</b>	<b>42,901</b>	<b>18,618</b>	<b>40,720</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>38,804</b>	<b>40,983</b>	<b>62,740</b>	<b>19,841</b>	<b>101,544</b>	<b>60,824</b>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>46,926</b>	<b>38,802</b>	<b>73,236</b>	<b>62,742</b>	<b>120,162</b>	<b>101,544</b>

The notes form part of these financial statements Page 5

**CHRISTIAN PRISON RESOURCING**

**BALANCE SHEET  
AT 31 DECEMBER 2016**

	Notes	Unrestricted Funds £	Restricted Funds £	2016 Total Funds £	2015 Total Funds £
<b>FIXED ASSETS</b>					
Tangible Assets	8	256	-	256	342
<b>CURRENT ASSETS</b>					
Debtors	9	8,857	-	8,857	30,093
Cash at bank and in hand		<u>39,523</u>	<u>73,236</u>	<u>112,759</u>	<u>73,119</u>
		48,380	73,236	121,616	103,212
<b>LIABILITIES</b>					
Amounts falling due within one year	10	<u>(1,710)</u>	<u>-</u>	<u>(1,710)</u>	<u>(2,010)</u>
<b>NET CURRENT ASSETS</b>		<u>46,670</u>	<u>73,236</u>	<u>119,906</u>	<u>101,202</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		46,926	73,236	120,162	101,544
<b>LIABILITIES</b>					
Amounts falling due after more than one year	11	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>NET ASSETS</b>		<u>46,926</u>	<u>73,236</u>	<u>120,162</u>	<u>101,544</u>
<b>FUNDS</b>					
Unrestricted funds	12			46,926	38,804
Restricted funds				<u>73,236</u>	<u>62,740</u>
<b>TOTAL FUNDS</b>				<u>120,162</u>	<u>101,544</u>

The notes form part of these financial statements



**CHRISTIAN PRISON RESOURCING**

**BALANCE SHEET – CONTINUED  
AT 31 DECEMBER 2016**

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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 2016.

The members have not required the charitable company to obtain an audit of its financial statements for the year ended 31 December 2016 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 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 TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2016**

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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 102 Charity SORP and the Companies Act 2006.

**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 (£436 Employer and £164 Employee) is put into a personal pension scheme for Mr David Fortune. This is included in Staff Costs.

**CHRISTIAN PRISON RESOURCING  
NOTES FOR THE FINANCIAL STATEMENTS – CONTINUED  
FOR THE YEAR ENDED 31 DECEMBER 2016**

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**2. ACTIVITIES FOR GENERATING FUNDS**

	Year Ended 31.12.2016	Year Ended 31.12.2015
	£	£
Book Sales	<u>1,081</u>	<u>3,553</u>

**3. INVESTMENT INCOME**

	Year Ended 31.12.2016	Year Ended 31.12.2015
	£	£
Deposit Account Interest	<u>376</u>	<u>2,525</u>

**4. EXPENDITURE ON CHARITABLE ACTIVITIES**

	Year Ended 31.12.2016	Year Ended 31.12.2015
	£	£
Charitable Activities	<u>117,955</u>	<u>149,850</u>

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

	Year Ended 31.12.2016	Year Ended 31.12.2015
	£	£
Depreciation – owned assets	<u>86</u>	<u>114</u>

**6. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 December 2016 nor for the year ended 31 December 2015.

However, Rev D Fortune, who is a trustee and key management personnel, 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 – CONTINUED  
FOR THE YEAR ENDED 31 DECEMBER 2016

**Trustees' Expenses**

There were no trustees' expenses paid for the year ended 31 December 2016 nor for the year ended 31 December 2015

**7. STAFF COSTS**

	Year Ended 31.12.2016	Year Ended 31.12.2015
	£	£
Wages and salaries	46,010	71,968
Social Security costs	1,375	4,222
Other pension costs	7,200	7,200
	<u>54,585</u>	<u>83,390</u>

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

	Year Ended 31.12.2016	Year Ended 31.12.2015
All Staff	3	3

**8. TANGIBLE FIXED ASSETS**

	Computer Equipment £
<b>NET BOOK VALUE</b> At 31 December 2015	<u>342</u>
	342
<b>DEPRECIATION</b> Charge for period to 31.12.2016	<u>86</u>
	86
<b>NET BOOK VALUE</b> At 31 December 2016	<u>256</u>

**CHRISTIAN PRISON RESOURCING**  
**NOTES TO FINANCIAL STATEMENTS – CONTINUED**  
**FOR THE YEAR ENDED 31 DECEMBER 2016**

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

	2016	2015
	£	£
Gift Aid & Sundry Debtors	8,857	30,093
	<u>8,857</u>	<u>30,093</u>

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

	2016	2015
	£	£
Sundry Creditors	1,710	2,010
	<u>1,710</u>	<u>2,010</u>

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

	2016	2015
	£	£
Deferred income	-	-
	<u>-</u>	<u>-</u>

**12. MOVEMENT IN FUNDS**

	At 1.1.16	Net	At 31.12.16
	£	Movement in	£
		funds	
		£	
<b>Unrestricted funds</b>			
General Fund	38,803	8,121	46,924
<b>Restricted Funds</b>			
Restricted Media Fund	8,860	(633)	8,227
Restricted Staff Fund	53,881	11,130	65,011
	<u>101,544</u>	<u>18,618</u>	<u>120,162</u>
<b>TOTAL FUNDS</b>	<u>101,544</u>	<u>18,618</u>	<u>120,162</u>

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

	Incoming	Resources	Movement in
	Resources	expended	funds
	£	£	£
<b>Unrestricted funds</b>			
General Fund	66,750	58,629	8,121
<b>Restricted Funds</b>			
Restricted Media Fund	13,771	14,404	(633)
Restricted Staff Fund	56,082	44,952	11,130
	<u>136,603</u>	<u>117,985</u>	<u>18,618</u>
<b>TOTAL FUNDS</b>	<u>136,603</u>	<u>117,985</u>	<u>18,618</u>

**CHRISTIAN PRISON RESOURCING**

**NOTES TO THE FINANCIAL STATEMENTS – CONTINUED  
FOR THE YEAR ENDED 31 DECEMBER 2016**

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Restricted Staff Funds are donated and designated for the wages and expenses for specific members of staff or for the Sessional Workers. The figures include a large donation for an extra senior staff member still to be appointed.

**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 and key management personnel, 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	£6,420

In addition, costs of £4,470 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.

Donations from Trustees and related parties totalled £30,800 for 2016 and £38,966 for 2015.

**CHRISTIAN PRISON RESOURCING  
DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 DECEMBER 2016**

	Year Ended 31.12.16 £	Year Ended 31.12.15 £
<b>INCOMING RESOURCES</b>		
<b>Voluntary Income</b>		
Donations	120,681	161,331
Gift Aid	14,465	23,161
	<u>135,146</u>	<u>184,492</u>
<b>Activities for generating funds</b>		
Book sales	1,081	3,553
<b>Investment Income</b>		
Deposit Account Interest	376	2,525
	<u>136,603</u>	<u>190,570</u>
<b>RESOURCES EXPENDED</b>		
<b>Fundraising trading: cost of goods sold and other costs</b>		
Purchases of books	12,441	16,843
<b>Governance costs</b>		
Accountancy	906	858
<b>Support costs</b>		
<b>Management</b>		
Insurance	2,570	2,563
<b>Information Technology</b>		
Computer costs	-	-
Depreciation of Computer equipment	86	114
<b>Other</b>		
Salaries	46,010	71,968
National Insurance	1,375	4,222
Pensions	7,200	7,200
Telephone	1,197	1,555
Postage & Stationery	1,680	1,128
Carried Forward	73,465	106,451

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 2016

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	Year ended 31.12.16 £	Year ended 31.12.15 £
<b>Other</b>		
Brought forward	73,465	106,451
Bookkeeping & Administrative costs	20,258	16,960
Sundries	377	377
Advertising & Publicity	-	306
Travel costs	17,046	17,253
Professional costs	-	587
Bank charges	56	33
Sessional Workers	5,878	6,773
Open Day Costs	653	815
FITF Costs	252	295
	<hr/>	<hr/>
	117,985	149,850
<b>Total resources expended</b>	117,985	149,850
	<hr/>	<hr/>
<b>Net Income</b>	18,618	40,720
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This page does not form part of the statutory financial statements