

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

**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2014
FOR
CHRISTIAN PRISON RESOURCES**

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

CHRISTIAN PRISON RESOURCES

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FOR THE YEAR ENDED 31 DECEMBER 2014**

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CHRISTIAN PRISON RESOURCES
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2014

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 2014. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2005.

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

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.

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.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2014**

STRUCTURE, GOVERNANCE AND MANAGEMENT

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: Tracy Sickel (Coordinator of Women's Ministry), David Fortune (Director of Ministry) and Jared Fortune (Staff Associate) . There is also a team of several volunteers including Gerard & Phillippa Chrispin, John Hayes, Howard Hughes, Tim Taylor, and sessional workers such as Robert Lightowler.

The staff and volunteers have visited over 39 prisons and IRCs; held about 1113 Bible studies and services. CPR gave prisoners £13,790 on media (books and CDs) at cost price, of which £3,967 was for marking and postage. All of this was covered by restricted donations specifically for this purpose. Sales were made of £5,327 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 £5,327 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 £5,327. The combined value of media given to prisoners and detainees amounted to £29,524 at RRP as per publisher's web prices.

CHRISTIAN PRISON RESOURCES
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2014

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 £704. This increased the balance carried forward overall (general and media funds) to £60,824 at 31 December 2014 (£60,120 in 2013)

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 spend in the short term so there is no need for long term investment. Surplus cash will be placed on deposit. Donations in excess of £20,000 are invested in secure interest bearing accounts and released to income evenly over 60 months.

SIGNED BY THE CHAIRMAN ON BEHALF OF THE BOARD:

Brian Edwards

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B H Edwards – Trustee

Date:..18/4/2015.....

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

I report on the accounts for the year ended 31 December 2014 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 21 April 2015

**CHRISTIAN PRISON RESOURCES
STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING AN INCOME & EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 DECEMBER 2014**

	Notes	Unrestricted Funds £	Restricted Funds £	Year Ended 31.12.14 Total Funds £	Year Ended 31.12.13 Total Funds £
INCOMING RESOURCES					
Incoming resources from general funds					
Voluntary Income		88,915	37,871	126,786	142,382
Activities for generating funds	2	-	5,327	5,327	5,939
Investment Income	3	473	-	473	1,778
Total Incoming Resources		89,388	43,198	132,586	150,099
RESOURCES EXPENDED					
Charitable Activities					
Expenditure on Charitable Activities	4	86,226	44,635	130,861	144,569
General		-	-	-	-
Governance costs		1,021	-	1,021	1,483
Total resources expended		87,247	44,635	131,882	146,052
NET INCOMING RESOURCES		2,141	(1,437)	704	4,047
RECONCILIATION OF FUNDS					
Total funds brought forward		38,842	21,278	60,120	56,073
TOTAL FUNDS CARRIED FORWARD		40,983	19,841	60,824	60,120

The notes form part of these financial statements

CHRISTIAN PRISON RESOURCES

**BALANCE SHEET
AT 31 DECEMBER 2014**

	Notes	Unrestricted Funds £	Restricted Funds £	2014 Total Funds £	2013 Total Funds £
FIXED ASSETS					
Tangible Assets	8	457	-	457	609
CURRENT ASSETS					
Debtors	9	6,901	-	6,901	7,683
Cash at bank and in hand		<u>61,483</u>	<u>19,841</u>	<u>81,324</u>	<u>98,525</u>
		68,384	19,841	88,225	106,335
CREDITORS					
Amounts falling due within one year	10	<u>(7,825)</u>	-	<u>(7,825)</u>	<u>(6,799)</u>
NET CURRENT ASSETS		<u>60,559</u>	<u>19,841</u>	<u>80,400</u>	<u>99,536</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		61,016	19,841	80,857	100,145
CREDITORS					
Amounts falling due after more than one year	11	<u>(20,032)</u>	-	<u>(20,032)</u>	<u>(40,024)</u>
NET ASSETS		<u>40,984</u>	<u>19,841</u>	<u>60,825</u>	<u>60,121</u>
FUNDS					
Unrestricted funds	12			40,984	38,843
Restricted funds				<u>19,841</u>	<u>21,278</u>
TOTAL FUNDS				<u>60,825</u>	<u>60,121</u>

The notes form part of these financial statements

CHRISTIAN PRISON RESOURCES

**BALANCE SHEET – CONTINUED
AT 31 DECEMBER 2014**

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2014.

The members have not required the charitable company to obtain an audit of its financial statements for the year ended 31 December 2014 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 18 April 2015 and were signed on its behalf by:

Brian Edwards

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B H Edwards – Trustee

The notes form part of these financial statements

CHRISTIAN PRISON RESOURCES

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2014

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 the released to income across the specific periods.

Resources expended

Expenditure 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.

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.

CHRISTIAN PRISON RESOURCES
NOTES FOR THE FINANCIAL STATEMENTS – CONTINUED
FOR THE YEAR ENDED 31 DECEMBER 2014

2. ACTIVITIES FOR GENERATING FUNDS

	Year Ended 31.12.2014	Year Ended 31.12.2013
	£	£
Book Sales	<u>5,327</u>	<u>5,939</u>

3. INVESTMENT INCOME

	Year Ended 31.12.2014	Year Ended 31.12.2013
	£	£
Deposit Account Interest	<u>473</u>	<u>1,778</u>

4. EXPENDITURE ON CHARITABLE ACTIVITIES

	Year Ended 31.12.2014	Year Ended 31.12.2013
	£	£
Charitable Activities	<u>130,861</u>	<u>144,569</u>

5. NET INCOMING(OUTGOING) RESOURCES

	Year Ended 31.12.2014	Year Ended 31.12.2013
	£	£
Depreciation – owned assets	<u>152</u>	<u>114</u>

6. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2014 nor for the year ended 31 December 2013.

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 RESOURCES

NOTES TO THE FINANCIAL STATEMENTS – CONTINUED
FOR THE YEAR ENDED 31 DECEMBER 2014

Trustees' Expenses

There were no trustees' expenses paid for the year ended 31 December 2014 nor for the year ended 31 December 2013

7. STAFF COSTS

	Year Ended 31.12.2014	Year Ended 31.12.2013
	£	£
Wages and salaries	66,091	72,468
Social Security costs	4,543	6,184
Other pension costs	6,000	4,800
	<u>76,634</u>	<u>83,452</u>

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

	Year Ended 31.12.2014	Year Ended 31.12.2013
All Staff	3	3

8. TANGIBLE FIXED ASSETS

	Computer Equipment £
NET BOOK VALUE At 31 December 2013	<u>609</u>
DEPRECIATION Charge for period to 31.12.2014	152
	<u>457</u>
NET BOOK VALUE At 31 December 2014	<u>457</u>

CHRISTIAN PRISON RESOURCES
NOTES TO FINANCIAL STATEMENTS – CONTINUED
FOR THE YEAR ENDED 31 DECEMBER 2014

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2014	2013
	£	£
Gift Aid & Sundry Debtors	6,901	7,683
	<u>6,901</u>	<u>7,683</u>

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2014	2013
	£	£
Sundry Creditors	7,825	6,799
	<u>7,825</u>	<u>6,799</u>

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

	2014	2013
	£	£
Deferred income	20,032	40,024
	<u>20,032</u>	<u>40,024</u>

12. MOVEMENT IN FUNDS

	At 1.1.14	Net	At 31.12.14
	£	Movement in	£
		funds	
		£	
Unrestricted funds			
General Fund	38,843	2,141	40,984
Restricted Funds			
Restricted Media Fund	19,744	(4,899)	14,845
Restricted Staff Fund	1,534	3,462	4,996
	<u>60,121</u>	<u>704</u>	<u>60,825</u>
TOTAL FUNDS	<u>60,121</u>	<u>704</u>	<u>60,825</u>

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

	Incoming	Resources	Movement in
	Resources	expended	funds
	£	£	£
Unrestricted funds			
General Fund	89,388	87,247	2,141
Restricted Funds			
Restricted Media Fund	7,063	11,962	(4,899)
Restricted Staff Fund	36,135	32,673	3,462
	<u>132,586</u>	<u>131,882</u>	<u>704</u>
TOTAL FUNDS	<u>132,586</u>	<u>131,882</u>	<u>704</u>

CHRISTIAN PRISON RESOURCES

**NOTES TO THE FINANCIAL STATEMENTS – CONTINUED
FOR THE YEAR ENDED 31 DECEMBER 2014**

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	£32,024
Pension Contributions	£6,000
Expenses	£11,753

In addition, costs of £9,307 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 RESOURCES
DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2014

	Year Ended 31.12.14 £	Year Ended 31.12.13 £
INCOMING RESOURCES		
Voluntary Income		
Donations	115,769	132,171
Gift Aid	11,017	10,211
	126,786	142,382
Activities for generating funds		
Book sales	5,327	5,939
Investment Income		
Deposit Account Interest	473	1,778
	132,586	150,099
RESOURCES EXPENDED		
Fundraising trading: cost of goods sold and other costs		
Purchases of books	7,645	9,535
Governance costs		
Accountancy	1,021	1,483
Support costs		
Management		
Insurance	1,827	1,750
Information Technology		
Computer costs	-	355
Depreciation of Computer equipment	152	114
Other		
Salaries	66,091	72,468
National Insurance	4,543	6,184
Pensions	6,000	4,800
Telephone	1,489	1,631
Postage & Stationery	1,002	1,396
Carried Forward	89,770	86,479

This page does not form part of the statutory financial statements

CHRISTIAN PRISON RESOURCES

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2014

	Year ended 31.12.14 £	Year ended 31.12.13 £
Other		
Brought forward	89,770	86,479
Bookkeeping & Administrative costs	14,593	15,107
Sundries	918	598
Advertising & Publicity	132	669
Travel costs	23,432	28,547
Professional costs	-	-
Bank charges	5	71
Sessional Workers	1,735	-
Open Day Costs	709	647
FITF Costs	588	697
	<hr/>	<hr/>
	131,882	132,815
Total resources expended	131,882	146,052
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Net Income	704	4,047
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