

Christian Prison Resourcing

Report and Accounts

year ended 31 December 2018

stewardship[®]

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**CHRISTIAN PRISON RESOURCING
FOR THE YEAR ENDED 31 DECEMBER 2018**

COMPANY INFORMATION

| | | |
|------------------------------------|--|--|
| Directors / trustees | B H Edwards D Fortune S D Willis A C Lyell C A Summers C N Whiteley T S Laurence | Retired minister Minister Managing Director Minister of religion Actuary Retired pastor Resigned (20 April 2018) |
| 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 | Stephen Mathews FCA 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 2018

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

Objects of the charity

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

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

Summary of the charity's main activities and achievements

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

During the year the company employed three staff members, (2017:3): David Fortune (Director of Ministry), Fiona Keegan (Staff Associate) and Wendy Matonsi (Administrator). Many of the charity's activities are undertaken by volunteers and Sessional Workers and the charity could not operate effectively without their efforts. The staff and volunteers have visited over 41 prisons and Immigration Removal Centres in which they have held about 1,400 Bible studies and services (2017: 1,400 studies). The charity gave prisoners £7,443 (2017:£12,074) on media (books and CD's) at cost price, of which £1,292 (2017: £2,833) was for marking and postage. All of this was covered by restricted donations specifically for this purpose.

Sales were made by the charity of £818 (2017:£847) for media (books and CDs) at the charity's open day and at other presentations with the promise of giving an equivalent value to prisoners, i.e. at the same selling price. Some £6,151 (2017: £9,241) worth of media was given away because the charity enjoys a margin exceeding 50%. The charity 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 £6,151. The combined value of media given to prisoners and detainees amounted to £19,294 (2017: £22,768) at recommended retail price as per the publishers' web prices.

CHRISTIAN PRISON RESOURCING

REPORT OF THE DIRECTORS

FOR THE YEAR ENDED 31 DECEMBER 2018

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

Structure, Governance and Management

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

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

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

Financial results

The results for the year are set out on pages 7-16. During this year of trading, there was a surplus of incoming resources over resources expended of £42,342 (2017 deficit (£8,763)). This increased the total funds carried forward to £149,196 as at 31 December 2018 (2017: £106,854), of which £44,027 is restricted (2017: £21,883)

Reserves policy

The charity's reserves policy is to maintain total reserves that remain above typical expenditure over a 6 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 £55,000, and half of that for a 6 month period.

At the end of the year, the charity held £105,000 in unrestricted reserves, of which £41,014 is held as designated reserves. Consequently the reserves of the charity satisfy its reserves policy.

Principal funding source

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

CHRISTIAN PRISON RESOURCING
REPORT OF THE DIRECTORS
FOR THE YEAR ENDED 31 DECEMBER 2018

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 is placed on deposit. A 'major donation' shall be any one-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.

Key risks and uncertainties

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

Plans for the future

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

Responsibilities of directors under company law

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

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

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

CHRISTIAN PRISON RESOURCING
REPORT OF THE DIRECTORS
FOR THE YEAR ENDED 31 DECEMBER 2018

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

Approval

This report was approved by the directors on 9 September 2019 and signed on their behalf by:

B H Edwards - Trustee

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 2018 on pages 7 to 16 following, which have been prepared on the basis of the accounting policies set out on pages 9 and 10.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

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

Independent examiner's statement

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

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

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

Stephen Mathews FCA

17 September 2019

For and on behalf of:
Stewardship
1 Lamb's Passage
London
EC1Y 8AB

CHRISTIAN PRISON RESOURCING
STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 DECEMBER 2018

| | Note | Unrestricted Funds £ | Restricted Funds £ | Total Funds 2018 £ | Total Funds 2017 £ |
|--|------|----------------------------|--------------------------|-----------------------------|-----------------------------|
| INCOME AND ENDOWMENTS FROM: | | | | | |
| Donations and legacies | 3 | 75,066 | 88,058 | 163,124 | 127,029 |
| Charitable activities | 4 | - | 818 | 818 | 847 |
| Investments | 5 | 248 | - | 248 | 120 |
| Total income and endowments | | <u>75,314</u> | <u>88,877</u> | <u>164,191</u> | <u>127,996</u> |
| EXPENDITURE ON: | | | | | |
| Charitable activities: | 6 | 29,044 | 92,804 | 121,848 | 136,759 |
| Other | | | | | |
| Total expenditure | | <u>29,044</u> | <u>92,804</u> | <u>121,848</u> | <u>136,759</u> |
| Net gains/(losses) on investments | | - | - | - | - |
| Net income/(expenditure) | | <u>46,270</u> | <u>(3,927)</u> | <u>42,342</u> | <u>(8,763)</u> |
| Transfers between funds | 13 | (26,071) | 26,071 | - | - |
| | | <u>20,198</u> | <u>22,144</u> | <u>42,342</u> | <u>(8,763)</u> |
| Other recognised gains/(losses): | | | | | |
| Other gains/(losses) | | - | - | - | - |
| Net movement in funds | | <u>20,198</u> | <u>22,144</u> | <u>42,342</u> | <u>(8,763)</u> |
| Reconciliation of funds: | | | | | |
| Total funds brought forward | | <u>84,971</u> | <u>21,883</u> | <u>106,854</u> | <u>115,617</u> |
| Total funds carried forward | 13 | <u>105,169</u> | <u>44,027</u> | <u>149,196</u> | <u>106,854</u> |

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

All income and expenditure derive from continuing operations.

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

The notes on pages 9-16 form part of these accounts.

CHRISTIAN PRISON RESOURCING
BALANCE SHEET - AS AT 31 DECEMBER 2018

| | Note | Unrestricted Funds £ | Restricted Funds £ | Total Funds 2018 £ | Total Funds 2017 £ |
|---|------|----------------------------|--------------------------|-----------------------------|-----------------------------|
| FIXED ASSETS | | | | | |
| Tangible assets | 8 | 144 | | 144 | 193 |
| | | <u>144</u> | <u>-</u> | <u>144</u> | <u>193</u> |
| CURRENT ASSETS | | | | | |
| Debtors | 9 | 9,501 | | 9,501 | 4,850 |
| Cash at bank and in hand | 10 | 96,524 | 44,027 | 140,551 | 104,212 |
| | | 106,025 | 44,027 | 150,052 | 109,062 |
| CREDITORS: Amounts falling due within one year | 11 | 1,000 | - | 1,000 | 2,401 |
| Net current assets / (liabilities) | | <u>105,025</u> | <u>44,027</u> | <u>149,052</u> | <u>106,661</u> |
| Total assets less current liabilities | | <u>105,169</u> | <u>44,027</u> | <u>149,196</u> | <u>106,854</u> |
| TOTAL NET ASSETS | | <u>105,169</u> | <u>44,027</u> | <u>149,196</u> | <u>106,854</u> |
| FUND BALANCES | | | | | |
| 13 | | | | | |
| Unrestricted Funds | | | | | |
| General funds | | 64,155 | - | 64,155 | 43,956 |
| Designated funds | | 41,014 | - | 41,014 | 41,014 |
| | | <u>105,169</u> | <u>-</u> | <u>105,169</u> | <u>84,970</u> |
| Restricted Funds | | | | | |
| | | <u>-</u> | <u>44,027</u> | <u>44,027</u> | <u>21,884</u> |
| | | <u>105,169</u> | <u>44,027</u> | <u>149,196</u> | <u>106,854</u> |

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2018.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2018 in accordance with Section 476 of the Companies Act 2006 however, in accordance with Section 145 of the Charities Act 2011, the accounts have been examined by an independent examiner and their report has been included in these financial statements.

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

- (a) ensuring that the charitable company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its net income or expenditure for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

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

The financial statements were approved by the Board of Directors on 9 September 2019 and were signed on its behalf by:

Brian Edwards

Company number: 07131167

Charity number: 1134592

The notes on pages 9-16 form part of these accounts.

CHRISTIAN PRISON RESOURCING
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2018

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.

c) Expenditure

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

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

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

CHRISTIAN PRISON RESOURCING
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2018

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. Endowment funds are donations that are retained as capital in accordance with the donor's wishes. The nature of the restriction determines whether the endowments represent permanent endowments or expendable endowments.

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 £250 and the item is expected to benefit the charity over more than one accounting period. Depreciation is charged on a reducing balance basis so as to write down the value of each asset to its estimated residual value (if any) over its expected useful economic life. To achieve this objective the following rates of depreciation are charged:

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

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

f) Pension scheme arrangements

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

g) Taxation

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

h) Financial instruments

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

i) Exemption from preparing a cashflow statement

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

3 Donations and legacies

| | Unrestricted Funds | Restricted Funds | Endowment Funds | Total 2018 | Total 2017 |
|-------------------------------|-----------------------|---------------------|--------------------|---------------|---------------|
| | £ | £ | £ | £ | £ |
| Donations of cash and similar | 71,091 | 78,436 | | 149,527 | 112,820 |
| Income tax recoverable | 3,974 | 9,623 | | 13,597 | 14,209 |
| | 75,066 | 88,058 | - | 163,124 | 127,029 |

CHRISTIAN PRISON RESOURCING
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2018

4 Income from charitable activities

| | Unrestricted Funds £ | Restricted Funds £ | Endowment Funds £ | Total 2018 £ | Total 2017 £ |
|------------|----------------------------|--------------------------|-------------------------|--------------------|--------------------|
| Book sales | | 818 | | 818 | 847 |
| | <u>-</u> | <u>818</u> | <u>-</u> | <u>818</u> | <u>847</u> |

5 Investment income

| | Unrestricted Funds £ | Restricted Funds £ | Endowment Funds £ | Total 2018 £ | Total 2017 £ |
|---------------|----------------------------|--------------------------|-------------------------|--------------------|--------------------|
| Bank interest | 248 | | | 248 | 120 |
| | <u>248</u> | <u>-</u> | <u>-</u> | <u>248</u> | <u>120</u> |

6 Charitable expenditure

| | Unrestricted Funds £ | Restricted Funds £ | Endowment Funds £ | Total 2018 £ | Total 2017 £ |
|---|----------------------------|--------------------------|-------------------------|--------------------|--------------------|
| a Costs incurred directly on specific activities | | | | | |
| Costs of generating voluntary income | | | | - | |
| Staff costs (inc. NI and pensions) | 9,523 | 56,510 | | 66,034 | 65,363 |
| Sessional workers | - | 6,308 | | 6,308 | 10,324 |
| Open day costs | 506 | - | | 506 | 552 |
| Course production and marking | - | 7,421 | | 7,421 | 13,568 |
| Advertising and publicity | 114 | - | | 114 | - |
| Purchase of books | - | 7,484 | | 7,484 | 4,836 |
| Travel and hospitality | 7,205 | 12,444 | | 19,648 | 19,243 |
| Miscellaneous expenses | 376 | - | | 376 | 348 |
| | <u>17,724</u> | <u>90,166</u> | <u>-</u> | <u>107,890</u> | <u>114,234</u> |
| b Costs incurred on support & administration | | | | | |
| Governance costs | | | | | |
| Cost of independent examination | 997 | - | | 997 | 924 |
| | <u>997</u> | <u>-</u> | <u>-</u> | <u>997</u> | <u>924</u> |
| Printing, postage and stationery | 372 | 1,220 | | 1,592 | 975 |
| Bookkeeping and administration costs | 5,571 | 1,058 | | 6,629 | 16,824 |
| IT costs | 528 | 360 | | 888 | - |
| Bank charges | 20 | - | | 20 | 71 |
| Depreciation of tangible fixed assets | 48 | - | | 48 | 64 |
| Telephone | 1,113 | - | | 1,113 | 1,123 |
| Insurance | 2,671 | - | | 2,671 | 2,544 |
| | <u>11,321</u> | <u>2,638</u> | <u>-</u> | <u>13,958</u> | <u>22,525</u> |
| Total expenditure | <u>29,044</u> | <u>92,804</u> | <u>-</u> | <u>121,848</u> | <u>136,759</u> |

No other fees were paid to Stewardship for other services provided.

CHRISTIAN PRISON RESOURCING
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2018

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

| | 2018 | 2017 |
|--------------------------|--------|--------|
| | £ | £ |
| Gross wages and salaries | 58,938 | 57,749 |
| Social security | 1,695 | 2,382 |
| Pension costs | 5,401 | 5,232 |
| | 66,034 | 65,363 |

The average monthly number of employees during the year was 3 (2017: 3). Other charitable activities are carried out by volunteers.

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

The charity's key management comprise the trustees and the key staff named on the Company Information page. Total employment benefits payable to key management for the year were as follows:

| | Wages & salaries | Other employment benefits | Employer pension contributions | 2018 |
|----------------|------------------|---------------------------|--------------------------------|--------|
| | | | | £ |
| Trustees: | | | | |
| Rev. D Fortune | 36,528 | | 5,232 | 41,760 |
| | | | | 41,760 |

Payments to connected parties are set out in note 14.

The following amounts were charged in the previous year:

| | Wages & salaries | Other employment benefits | Employer pension contributions | 2017 |
|----------------|------------------|---------------------------|--------------------------------|--------|
| | | | | £ |
| Trustees: | | | | |
| Rev. D Fortune | 35,989 | | 5,232 | 41,221 |
| | | | | 41,221 |

Payments to connected parties are set out in note 14.

These payments were made for services provided to the charity and not for serving as trustees; these payments are permitted by the charity's governing document.

8 Tangible fixed assets

| | Freehold Property | Leasehold Improvements | Fixtures, fittings and equipment | Vehicles | Total 2018 |
|---------------------------------|-------------------|------------------------|----------------------------------|----------|------------|
| | £ | £ | £ | £ | £ |
| Cost | | | | | |
| At 1 January 2018 | | | 1,085 | | 1,085 |
| Additions | | | | | - |
| Disposals | | | | | - |
| At 31 December 2018 | - | - | 1,085 | - | 1,085 |
| Accumulated depreciation | | | | | |
| At 1 January 2018 | | | 892 | | 892 |
| Charge for the year | | | 48 | | 48 |
| Eliminated on disposal | | | | | - |
| At 31 December 2018 | - | - | 940 | - | 940 |
| Net book value | | | | | |
| At 31 December 2018 | - | - | 144 | - | 144 |
| At 31 December 2017 | - | - | 193 | - | 193 |

CHRISTIAN PRISON RESOURCING
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2018

9 Debtors

| | 2018 | 2017 |
|-------------------------------------|-------|-------|
| | £ | £ |
| Falling due within one year: | | |
| Tax recoverable | 9,501 | 4,850 |
| Other debtors | | |
| | 9,501 | 4,850 |

10 Cash at Bank and in Hand

| | 2018 | 2017 |
|------------------------------------|---------|---------|
| | £ | £ |
| Cash at bank with immediate access | 110,057 | 73,565 |
| Notice deposits | 30,495 | 30,346 |
| Petty cash | | 301 |
| | 140,551 | 104,213 |

11 Creditors: liabilities falling due within one year

| | 2018 | 2017 |
|-----------------|-------|-------|
| | £ | £ |
| Other creditors | | |
| Accruals | 1,000 | 2,401 |
| | 1,000 | 2,401 |

12 Pension commitments

During the year pension contributions totalling £5,401 (2017: £5,232) were payable to defined contribution personal pension schemes. No pension contributions were owing at the balance sheet date (2017: £nil).

13 Funds

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

| | Opening balance 2018 £ | Incoming resources 2018 £ | Outgoing resources 2018 £ | Transfers in the year 2018 £ | Gains and losses 2018 £ | Closing balance 2018 £ |
|-----------------------------------|---------------------------------|------------------------------------|------------------------------------|---------------------------------------|----------------------------------|---------------------------------|
| <i>Designated Funds</i> | | | | | | |
| Associate Director | 41,014 | - | - | - | - | 41,014 |
| | 41,014 | - | - | - | - | 41,014 |
| <i>General Unrestricted Funds</i> | 43,956 | 75,314 | (29,044) | (26,071) | | 64,155 |
| Total Unrestricted Funds | 84,970 | 75,314 | (29,044) | (26,071) | - | 105,169 |
| <i>Restricted Funds</i> | | | | | | |
| Media | 7,213 | 34,770 | (9,996) | | | 31,987 |
| Staff | 14,671 | 54,106 | (82,809) | 26,071 | | 12,040 |
| | 21,884 | 88,877 | (92,804) | 26,071 | - | 44,027 |
| Aggregate of funds | 106,854 | 164,191 | (121,849) | - | - | 149,196 |

CHRISTIAN PRISON RESOURCING
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2018

Analysis of net assets by fund

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

| | <u>Unrestricted Funds</u> | | | | 2018 £ |
|--------------------------|---------------------------|--------------------------|--------------------------|-------------------------|----------------|
| | General funds £ | Designated funds £ | Restricted funds £ | Endowment funds £ | |
| | Fixed assets | 144 | | | |
| Debtors | 9,501 | | | | 9,501 |
| Cash at bank and in hand | 55,510 | 41,014 | 44,027 | | 140,551 |
| Current liabilities | (1,000) | | | | (1,000) |
| | <u>64,155</u> | <u>41,014</u> | <u>44,027</u> | <u>-</u> | <u>149,196</u> |

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

| | Opening balance 2017 £ | Incoming resources 2017 £ | Outgoing resources 2017 £ | Transfers in the year 2017 £ | Gains and losses 2017 £ | Closing balance 2017 £ |
|-----------------------------------|---------------------------------|------------------------------------|------------------------------------|---------------------------------------|----------------------------------|---------------------------------|
| <i>Designated Funds</i> | | | | | | |
| Associate Director | 43,750 | | | (2,736) | | 41,014 |
| | <u>43,750</u> | <u>-</u> | <u>-</u> | <u>(2,736)</u> | <u>-</u> | <u>41,014</u> |
| <i>General Unrestricted Funds</i> | 42,379 | 60,130 | (27,981) | (30,571) | | 43,956 |
| Total Unrestricted Funds | <u>86,129</u> | <u>60,130</u> | <u>(27,981)</u> | <u>(33,307)</u> | <u>-</u> | <u>84,970</u> |
| <i>Restricted Funds</i> | | | | | | |
| Media | 8,227 | 7,336 | (8,350) | | | 7,213 |
| Staff | 21,261 | 60,530 | (100,428) | 33,307 | | 14,671 |
| | <u>29,488</u> | <u>67,866</u> | <u>(108,778)</u> | <u>33,307</u> | <u>-</u> | <u>21,884</u> |
| Aggregate of funds | <u>115,617</u> | <u>127,996</u> | <u>(136,759)</u> | <u>-</u> | <u>-</u> | <u>106,854</u> |

CHRISTIAN PRISON RESOURCING
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2018

Analysis of net assets by fund

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

| | <u>Unrestricted Funds</u> | | | | 2017 £ |
|--------------------------|---------------------------|--------------------------|--------------------------|-------------------------|----------------|
| | General funds £ | Designated funds £ | Restricted funds £ | Endowment funds £ | |
| | Fixed assets | 193 | | | |
| Debtors | 4,850 | | | | 4,850 |
| Cash at bank and in hand | 41,315 | 41,014 | 21,883 | | 104,212 |
| Current liabilities | (2,401) | | | | (2,401) |
| | <u>43,957</u> | <u>41,014</u> | <u>21,883</u> | - | <u>106,854</u> |

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

The staff fund represents donations which are given for specific members of staff or sessional workers.

14 Transactions with related parties

During the year the charity:

- a) received donations totalling £26,426 (2017: £29,753) from related parties (which includes trustees, anyone closely connected to them and key management).
- b) No expenses (2017: £nil were paid to, or for, the trustees in connection with their work as trustees).

During the year the charity also made the following payments to related parties:

- a) Hannah Fortune, who is closely related to David Fortune, who is a trustee, received payments totalling £6,128 (2017: £10,348) for providing services to the charity.
- b) Esther Fortune, who is closely related to David Fortune, who is a trustee, received payments totalling £1,292 (2017: £3,220) for providing services to the charity.

15 Prior year adjustment

Following a comprehensive review of Gift Aid recoverable, it became apparent that the Gift Aid debtor had been overstated in previous years. As a result, a prior year adjustment reducing general reserves brought forward as at 1 January 2017 by £4,545 has been applied to these accounts.

16 Events since the year end

There have been no events since the year end.

17 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 2018

| | Note | Unrestricted Funds - General | | Unrestricted Funds - Designated | | Restricted Funds | | Total Funds | Total Funds |
|---|------|------------------------------|---------------|---------------------------------|----------------|------------------|-----------------|----------------|----------------|
| | | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 |
| | | £ | £ | £ | £ | £ | £ | £ | £ |
| INCOME AND ENDOWMENTS FROM: | | | | | | | | | |
| Donations and legacies | 3 | 75,066 | 60,010 | - | - | 88,059 | 67,019 | 163,124 | 127,029 |
| Charitable activities | 4 | - | - | - | - | 818 | 847 | 818 | 847 |
| Investments | 5 | 248 | 120 | - | - | - | - | 248 | 120 |
| Total income and endowments | | 75,314 | 60,130 | - | - | 88,877 | 67,866 | 164,191 | 127,996 |
| EXPENDITURE ON: | | | | | | | | | |
| Charitable activities: | 6 | 29,044 | 27,983 | - | - | 92,804 | 108,776 | 121,848 | 136,759 |
| Other | | - | - | - | - | - | - | - | - |
| Total Expenditure | | 29,044 | 27,983 | - | - | 92,804 | 108,776 | 121,848 | 136,759 |
| Net income/(expenditure) | | 46,270 | 32,147 | - | - | (3,927) | (40,910) | 42,342 | (8,763) |
| Transfers between funds | 13 | (26,071) | (30,571) | - | (2,736) | 26,071 | 33,307 | - | - |
| | | 20,199 | 1,576 | - | (2,736) | 22,144 | (7,603) | 42,342 | (8,763) |
| Other recognised gains/(losses): | | | | | | | | | |
| Other gains/(losses) | | - | - | - | - | - | - | - | - |
| Net movement in funds | | 20,199 | 1,576 | - | (2,736) | 22,144 | (7,603) | 42,342 | (8,763) |
| Reconciliation of funds: | | | | | | | | | |
| Total funds brought forward | | 43,957 | 42,381 | 41,014 | 43,750 | 21,883 | 29,486 | 106,854 | 115,617 |
| Total funds carried forward | 13 | 64,155 | 43,957 | 41,014 | 41,014 | 44,027 | 21,883 | 149,196 | 106,854 |