

Christian Prison Resourcing

Report and Accounts

year ended 31 December 2019

stewardship[®]

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CHRISTIAN PRISON RESOURCING
FOR THE YEAR ENDED 31 DECEMBER 2019
COMPANY INFORMATION

Directors / trustees	B H Edwards D Fortune S D Willis A C Lyell C A Summers K Berry C N Whiteley	Appointed 11 July 2019 Resigned 11 July 2019
Company Secretary	D Fortune	
Governing Document	Memorandum and Articles of Association dated 20 January 2010	
Company Registration Number	07131167	
Charity Registration Number	1134592	
Registered Office	Suite 2 Rutland House 44 Masons Hill Bromley Kent, BR2 9JG	
Independent Examiner	Ajay Rajani FCIE Stewardship 1 Lamb's Passage London EC1Y 8AB	
Bankers	HSBC 184 High Street Bromley Kent, BR1 1 HE	

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CHRISTIAN PRISON RESOURCING
REPORT OF THE DIRECTORS
FOR THE YEAR ENDED 31 DECEMBER 2019

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.

We 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; and the training of volunteers to work in prisons and provide these resources. We also seek to link with, and support, churches in which released prisoners will continue in Christian maturity and be integrated back into society, thereby providing public benefit.

Summary of the charity's main activities and achievements

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

During the year the company employed five staff members, (2018: 3). There is also a team of several volunteers and Sessional Workers. The staff and volunteers have visited over 40 prisons and Immigration and Removal Centres in which they have held about 1,400 Bible studies and services (2018: 1,400 studies). CPR gave prisoners £17,109 (2018: £7,443) on media (books and CD's) at cost price, of which £1,055 (2018: £1,292) was for marking and postage. All of this was covered by restricted donations specifically for this purpose.

Sales were made by the charity of £353 (2018: £818) for media (books and CD's) at the charity's open day and other presentations with the promise of giving an equivalent value to prisoners, i.e. at the same selling price. Some £7,329 (2018: £6,151) worth of media were given away because the charity enjoys 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 £7,329. The combined value of media given to prisoners and detainees amounted to £32,958 (2018: £19,294) at recommended retail price as per the publishers' web prices.

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

CHRISTIAN PRISON RESOURCING
REPORT OF THE DIRECTORS
FOR THE YEAR ENDED 31 DECEMBER 2019

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, there was a deficit of incoming resources over resources expended of £6,129 (2018 surplus: £42,342). This decreased the total funds carried forward to £143,067 as at 31 December 2019 (2018: £149,196), of which £37,121 is restricted (2018: £44,027).

Reserves policy

The charity's reserves policy is to maintain unrestricted reserves that remain above typical expenditure over a six month period. Expenditure is defined as unrestricted expenditure plus any anticipated transfer to fund shortfalls in restricted funds. Currently this amounts to annual expenditure of around £75,000, or £37,500 for a six month period.

At the end of the year, the charity held £105,945 (2018: £105,169) in unrestricted reserves of which £41,314 (2018: £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.

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.

CHRISTIAN PRISON RESOURCING
REPORT OF THE DIRECTORS
FOR THE YEAR ENDED 31 DECEMBER 2019

COVID-19 update

The COVID-19 outbreak has developed rapidly in 2020 with a significant number of infections. Measures taken by the government to contain the virus have affected our organisation as follows:

1. reduction in our workers and volunteers accessing prisons
2. reduction in bible study sessions and Sunday services.

We also note that although there have been challenges, COVID-19 has also provided opportunities to further provide study material. Due to restricted access, HMPPS have been obligated to provide faith material for the residents who normally attend bible study sessions. CPR is already equipped with material to provide to the prisoners and has invested in more material in 2020. The trustees recognise that the COVID-19 crisis and its expected recessionary impact may affect the levels of donations received by the charity in 2020 and beyond. However, the charity continues to monitor its income and outcome on a monthly basis.

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.

The charity is actively searching for an Associate Director to assist in the expansion of our ministry.

Responsibilities of directors under company law

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

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

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

CHRISTIAN PRISON RESOURCING
REPORT OF THE DIRECTORS
FOR THE YEAR ENDED 31 DECEMBER 2019

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 2020 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 2019 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.

Ajay Rajani FCIE
Stewardship
1 Lamb's Passage
London
EC1Y 8AB

2020

CHRISTIAN PRISON RESOURCING
STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 DECEMBER 2019

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2019 £	Total Funds 2018 £
INCOME AND ENDOWMENTS FROM:					
Donations and legacies	3	75,283	60,825	136,108	163,124
Charitable activities	4	-	353	353	818
Investments	5	307	-	307	248
Total income and endowments		<u>75,590</u>	<u>61,177</u>	<u>136,767</u>	<u>164,191</u>
EXPENDITURE ON:					
Charitable activities:	6	56,713	86,184	142,897	121,848
Other					
Total expenditure		<u>56,713</u>	<u>86,184</u>	<u>142,897</u>	<u>121,848</u>
Net gains/(losses) on investments		-	-	-	-
Net income/(expenditure)		<u>18,877</u>	<u>(25,007)</u>	<u>(6,129)</u>	<u>42,342</u>
Transfers between funds	13	(18,101)	18,101	-	-
		<u>776</u>	<u>(6,906)</u>	<u>(6,129)</u>	<u>42,342</u>
Other recognised gains/(losses):					
Other gains/(losses)		-	-	-	-
Net movement in funds		<u>776</u>	<u>(6,906)</u>	<u>(6,129)</u>	<u>42,342</u>
Reconciliation of funds:					
Total funds brought forward		<u>105,169</u>	<u>44,027</u>	<u>149,196</u>	<u>106,854</u>
Total funds carried forward	13	<u>105,945</u>	<u>37,121</u>	<u>143,067</u>	<u>149,196</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 2019

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2019 £	Total Funds 2018 £
FIXED ASSETS					
Tangible assets	8	-	-	-	144
		<u>-</u>	<u>-</u>	<u>-</u>	<u>144</u>
CURRENT ASSETS					
Debtors	9	20,640	-	20,640	9,501
Cash at bank and in hand	10	86,722	39,565	126,288	140,551
		<u>107,362</u>	<u>39,565</u>	<u>146,928</u>	<u>150,052</u>
CREDITORS: Amounts falling due within one year	11	1,417	2,444	3,861	1,000
		<u>105,945</u>	<u>37,121</u>	<u>143,067</u>	<u>149,052</u>
Net current assets / (liabilities)		<u>105,945</u>	<u>37,121</u>	<u>143,067</u>	<u>149,052</u>
Total assets less current liabilities		<u>105,945</u>	<u>37,121</u>	<u>143,067</u>	<u>149,196</u>
TOTAL NET ASSETS		<u>105,945</u>	<u>37,121</u>	<u>143,067</u>	<u>149,196</u>
FUND BALANCES					
13					
Unrestricted Funds					
General funds		64,631	-	64,631	64,155
Designated funds		41,314	-	41,314	41,014
		<u>105,945</u>	<u>-</u>	<u>105,945</u>	<u>105,169</u>
Restricted Funds					
		<u>-</u>	<u>37,121</u>	<u>37,121</u>	<u>44,027</u>
		<u>105,945</u>	<u>37,121</u>	<u>143,067</u>	<u>149,196</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2019.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2019 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 2020 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 2019

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.

In making this assessment the trustees have considered the impact of Covid-19 and have concluded that its impact on net income will not be material.

b) Income

Income including investment income is recognised in the period in which the charity becomes entitled to receipt, the amount receivable can be measured with reasonable certainty, and receipt is probable. For the most part, income is generally recognised when it is received. Income is only deferred when the charity has to fulfil conditions before becoming entitled to it or where the donor has specified that the income is to be expended in a future period.

Income from donations and legacies includes:

- i) Recoverable Gift Aid. This is recognised when the related donation is received. Gift Aid that has not been recovered by the balance sheet date is included as a debtor.
- ii) Legacies. Income from legacies is recognised when a distribution is received from the estate or, if earlier, when the charity has been notified that a distribution will be made and the amount receivable can be measured reliably.

The charity relies on volunteers to carry out many of its activities, particularly for marking papers. However, in accordance with the SORP, the value of these services has not been included in these financial statements as they cannot be reliably measured.

Investment income represents income generated by the charity's assets and includes bank interest.

c) Expenditure

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

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

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

CHRISTIAN PRISON RESOURCING
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2019

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.

e) Tangible fixed assets

Items purchased or donated for the charity's own use are capitalised when the cost of purchased items, or the fair value of donated items, is more than £1,000 and the item is expected to benefit the charity over more than one accounting period. Depreciation is charged on a reducing balance basis so as to write down the value of each asset to its estimated residual value (if any) over its expected useful economic life. To achieve this objective the following rates of depreciation are charged:

Equipment	25% on reducing balance
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The carrying values of tangible fixed assets are reviewed for impairment in periods when events or changes in circumstances indicate that the carrying value may not be recoverable.

f) Pension scheme arrangements

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

g) Taxation

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

h) Financial instruments

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

i) Exemption from preparing a cashflow statement

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

3 Donations and legacies

	Total 2019 £	Total 2018 £
Donations of cash and similar	123,880	149,527
Legacies receivable	-	-
Income tax recoverable	12,228	13,597
	136,108	163,124

4 Income from charitable activities

	Total 2019 £	Total 2018 £
Book sales	353	818
	353	818

CHRISTIAN PRISON RESOURCING
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2019

5 Investment income

	Total 2019	Total 2018
	£	£
Bank interest	307	248
	<u>307</u>	<u>248</u>

6 Charitable expenditure

	Total 2019	Total 2018
	£	£
a Costs incurred directly on specific activities		
Costs of generating voluntary income	-	
Staff costs (inc. NI and pensions)	76,408	66,034
Sessional workers	17,456	6,308
Open day costs	872	506
Course production and marking	4,067	7,421
Advertising and publicity	613	114
Purchase of books and postage	17,097	7,484
Travel and hospitality	18,593	19,648
Miscellaneous expenses	360	376
	<u>135,465</u>	<u>107,890</u>
b Costs incurred on support & administration		
Governance costs		
Cost of independent examination	1,280	997
	<u>1,280</u>	<u>997</u>
Printing, postage and stationery	340	1,592
Bookkeeping and administration costs	462	6,629
IT costs	1,525	888
Bank charges	-	20
Depreciation of tangible fixed assets	144	48
Telephone	879	1,113
Insurance	2,802	2,671
	<u>7,432</u>	<u>13,958</u>
Total expenditure	<u>142,897</u>	<u>121,848</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 2019

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

	2019	2018
	£	£
Gross wages and salaries	63,724	58,938
Social security	1,856	1,695
Pension costs	10,827	5,401
	76,408	66,034

The average monthly number of employees during the year was 3 (2018: 3). Most of the charitable activities are carried out by volunteers.

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

Total employment benefits payable to key management for the year were as follows:

	Wages & salaries	Other Employment Benefits	Employer pension contributions	2019
	£	£	£	£
Rev. D Fortune (Trustee)	37,967	2,036	6,807	46,810
Other members of key management	3,030	-	-	3,030
	40,997	2,036	6,807	49,840

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	2018
	£	£	£	£
Rev. D Fortune (Trustee)	36,528	1,968	5,232	43,728
				43,728

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

	Fixtures, fittings and equipment	Total
	£	£
Cost		
At 1 January 2019	1,085	1,085
Additions	-	-
Disposals	-	-
At 31 December 2019	1,085	1,085
Accumulated depreciation		
At 1 January 2019	940	940
Charge for the year	144	144
Eliminated on disposal	-	-
At 31 December 2019	1,085	1,085
Net book value		
At 31 December 2019	-	-
At 31 December 2018	144	144

CHRISTIAN PRISON RESOURCING
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2019

9 Debtors

	2019	2018
	£	£
Falling due within one year:		
Tax recoverable	17,499	9,501
Other debtors	3,141	-
	20,640	9,501

10 Cash at Bank and in Hand

	2019	2018
	£	£
Cash at bank with immediate access	95,603	110,057
Notice deposits	30,685	30,495
Petty cash		
	126,288	140,551

11 Creditors: liabilities falling due within one year

	2019	2018
	£	£
Other creditors	2,721	-
Accruals	1,140	1,000
	3,861	1,000

12 Pension commitments

During the year employer's pension contributions totalling £5,514 (2018: £5,401) were payable to defined contribution personal pension schemes. Pension contributions owing at the balance sheet date was £1,889 (2018: £nil).

13 Funds

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

	Opening balance 2019 £	Incoming resources 2019 £	Outgoing resources 2019 £	Transfers in the year 2019 £	Closing balance 2019 £
<i>Designated Funds</i>					
Associate Director	41,014	300	-	-	41,314
	41,014	300	-	-	41,314
<i>General Unrestricted Funds</i>					
	64,155	75,290	(56,713)	(18,101)	64,631
Total Unrestricted Funds	105,169	75,590	(56,713)	(18,101)	105,945
<i>Restricted Funds</i>					
Media	31,987	7,682	(17,107)	1,617	24,179
Staff	12,040	53,496	(69,077)	16,484	12,943
	44,027	61,177	(86,184)	18,101	37,121
Aggregate of funds	149,196	136,767	(142,897)	-	143,067

CHRISTIAN PRISON RESOURCING
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2019

Analysis of net assets by fund - current year

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

	<u>Unrestricted Funds</u>			2019 £
	General funds £	Designated funds £	Restricted funds £	
Fixed assets	-	-	-	-
Debtors	20,640	-	-	20,640
Cash at bank and in hand	45,408	41,314	39,565	126,288
Current liabilities	(1,417)	-	(2,444)	(3,861)
	<u>64,631</u>	<u>41,314</u>	<u>37,121</u>	<u>143,067</u>

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

CHRISTIAN PRISON RESOURCING
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2019

Analysis of net assets by fund - previous year

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

	<u>Unrestricted Funds</u>			2018 £
	General funds £	Designated funds £	Restricted funds £	
Fixed assets	144	-	-	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)
	64,155	41,014	44,027	149,196

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.

The Associate Director Designated Fund represents resources set aside by the trustees to help employ an Associate Director; the trustees are actively seeking to recruit someone to fill this position.

During the year, the Trustees transferred £18,100 (2018: £26,071) from general unrestricted funds so as to ring fence additional resources for these activities.

14 Transactions with related parties

During the year the charity:

- a) received donations totalling £38,351 (2018: £26,426) from related parties (which includes trustees, anyone closely connected to them and key management).
- b) No expenses (2018: £nil) were paid to, or for, the trustees in connection with their work as trustees.
- c) made payments of £1,398 (2018: £7,420) for services provided by a close relative of a trustee (D Fortune).

15 Members

Each member of the company commits to contribute if the charity is wound up an amount not exceeding £10.

CHRISTIAN PRISON RESOURCING
DETAILED STATEMENT OF FINANCIAL ACTIVITIES WITH COMPARATIVES
FOR THE YEAR ENDED 31 DECEMBER 2019

Note	Unrestricted Funds - General		Unrestricted Funds - Designated		Restricted Funds		Total Funds	Total Funds	
	2019	2018	2019	2018	2019	2018	2019	2018	
	£	£	£	£	£	£	£	£	
INCOME AND ENDOWMENTS FROM:									
Donations and legacies	3	74,983	75,066	300	-	60,825	88,059	136,108	163,124
Charitable activities	4	-	-	-	-	353	818	353	818
Investments	5	307	248	-	-	-	-	307	248
Total income and endowments		75,290	75,314	300	-	61,177	88,877	136,767	164,191
EXPENDITURE ON:									
Charitable activities:	6	56,713	29,044	-	-	86,184	92,804	142,897	121,848
Other								-	-
Total Expenditure		56,713	29,044	-	-	86,184	92,804	142,897	121,848
Net income/(expenditure)		18,577	46,270	300	-	(25,007)	(3,927)	(6,129)	42,342
Transfers between funds	13	(18,101)	(26,071)	-	-	18,101	26,071	-	-
Other recognised gains/(losses):		476	20,199	300	-	(6,906)	22,144	(6,129)	42,342
Other gains/(losses)								-	-
Net movement in funds		476	20,199	300	-	(6,906)	22,144	(6,129)	42,342
Reconciliation of funds:									
Total funds brought forward		64,155	43,957	41,014	41,014	44,027	21,883	149,196	106,854
Total funds carried forward	13	64,631	64,155	41,314	41,014	37,121	44,027	143,067	149,196