

DAYLIGHT CHRISTIAN PRISON TRUST

England & Wales · Charity number 1104726

Details

Other names DAYLIGHT

Status Registered

Legal form CIO

Registered 2004-07-02

Register [View on the Charity Commission register](#)

Contact

Address 126 New London Road
Chelmsford
CM2 0RG

Phone 01245252735

Email office@daylightcpt.org

Website www.daylightcpt.org

Activities

Objects: A) TO ADVANCE THE CHRISTIAN FAITH (PARTICULARLY BUT NOT EXCLUSIVELY IN PRISONS AND AMONGST THE FAMILIES OF PRISONERS) IN ACCORDANCE WITH THE STATEMENT OF BELIEFS APPEARING IN THE SCHEDULE HERETO IN LONDON AND IN SUCH OTHER PARTS OF THE UNITED KINGDOM OR THE WORLD AS THE DIRECTORS OF THE CHARITY (HEREIN CALLED "THE TRUSTEES") MAY FROM TIME TO TIME THINK FIT AND TO FULFIL SUCH OTHER PURPOSES WHICH ARE EXCLUSIVELY CHARITABLE ACCORDING TO THE LAW OF ENGLAND AND WALES AND ARE CONNECTED WITH THE CHARITABLE WORK OF THE CHARITY;B) TO ADVANCE EDUCATION (PARTICULARLY BUT NOT EXCLUSIVELY AMONG PRISONERS) IN ACCORDANCE WITH CHRISTIAN PRINCIPLES BY SUCH MEANS AS THE TRUSTEES MAY CONSIDER APPROPRIATE IN THE SAID LOCATION AND IN SUCH OTHER PARTS OF THE UNITED KINGDOM OR THE WORLD AS THE TRUSTEES MAY FROM TIME TO TIME THINK FIT.C) TO RELIEVE PERSONS (PARTICULARLY BUT NOT EXCLUSIVELY PRISONERS AND THEIR FAMILIES) WHO ARE IN CONDITIONS OF NEED OR HARDSHIP OR WHO ARE AGED OR SICK AND TO RELIEVE THE DISTRESS CAUSED THEREBY IN THE SAID LOCATION AND IN SUCH OTHER PARTS OF THE UNITED KINGDOM OR THE WORLD AS THE TRUSTEES MAY FROM TIME TO TIME THINK FIT.

Activities: To advance the Christian faith and education, and to relieve persons in condition of need or hardship, aged or sick, particularly but not exclusively in prisons and amongst the families of prisoners.

Classification

- **How:** Provides Services
- **What:** Education/training, The Prevention Or Relief Of Poverty, Religious Activities
- **Who:** Other Defined Groups

Geography

- **Area of benefit:** UK
- Northern Ireland
- Scotland
- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£137,819	£190,280	-	-
2023-12-31	£115,463	£121,494	-	-
2022-12-31	£119,469	£105,025	-	-
2021-12-31	£187,650	£160,017	-	-
2020-12-31	£158,575	£112,180	-	-

Trustees

Name	Role	Appointed
Timothy Brendan Diaper	Chair	2017-06-19
ALAN JOHN HARE		2016-05-23
Graham Thrussell		2016-03-07
James David McMaster		2016-05-23
Peter Keith Killingley		2024-12-11
Phil Watson		2025-06-11
Richard Alan Sewell		2024-12-11

DAYLIGHT CHRISTIAN PRISON TRUST

England & Wales - Charity number 1104726

Accounts

Company Registration No. 5158507
Charity Registration No. 1104726

DAYLIGHT CHRISTIAN PRISON TRUST

A Company Limited by Guarantee

**FINANCIAL STATEMENTS FOR THE YEAR
ENDED 31 DECEMBER 2024**

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APH Accountancy Services Ltd
Chartered Certified Accountants
Office 2 The Reach
687-693 London Road
Westcliff on Sea
Essex. SS0 9PD

DIRECTORS' REPORT FOR THE YEAR ENDED 31 DECEMBER 2024

The directors have pleasure in presenting their annual report and the unaudited financial statements of the Company for the year ended 31 December 2024. Charities preparing 'true and fair' accounts must follow the Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS102) and the Charities SORP (FRS102) in preparing the annual report and financial statements of the charity.

Reference and Administrative Details

The company is a Registered Charity no. 1104726, whose full name is Daylight Christian Prison Trust. The Company's registered office is: 126 New London Road, Chelmsford, Essex. CM2 0RG.

The directors (the charity trustees) during the year are as follows:

Mr T Diaper (Chairman)	Mr G Thrussell
Mr P Toms (Vice Chairman)	Mr P Killingley – Appointed 11/12/2024
Mr A Hare (Treasurer)	Mr J Little – Retired 11/12/2024
Mr J McMaster	Mr R Sewell – Appointed 11/12/2024

Structure, Governance and Management

The charity is a Company limited by Guarantee, Registration no. 5158507, and it is therefore governed by its Memorandum and Articles of Association.

New trustee directors are appointed from time to time as required, by the vote of the existing trustees.

Objectives and Activities

The Company continues to pursue the objects for which it was set up, as set out in the Memorandum and Articles of Association, namely:

- to advance the Christian faith (particularly, but not exclusively, in prisons and amongst the families of prisoners);
- to advance education (particularly, but not exclusively, among prisoners) in accordance with Christian principles;
- to relieve persons (particularly, but not exclusively, prisoners and their families) who are in conditions of need or hardship or who are aged or sick.

Achievements and Performance

During the year the Company continued to provide a valuable ministry to many individuals in prison, and to their families. For details of this work, together with the Company's plans for the future, please read the Chairman's Report on pages 3.

DIRECTORS REPORT FOR THE YEAR ENDED 31 DECEMBER 2024 (continued)

Public Benefit

In carrying out its activities in the year under review, the trustees have complied with the duty in Section 17 of the Charities Act 2011 to have due regard to the public benefit guidance issued by the Charity Commission, and are satisfied that the activities mentioned above and in the Chairman's report have all been for the public benefit.

Financial Review

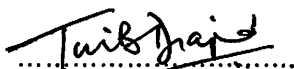
The results for the period are set out on pages 5 - 6. The Company's General Fund income increased by 19.3% in the year, the General Fund expenditure increased by 56.6%. As a result, a deficit of £52,461 was achieved, compared with a deficit of £6,031 in the previous year. Bank reserves remain sufficient at £112,263 compared with £168,356 in the previous year.

The Directors regularly review the reserves of the charity to ensure that sufficient liquid funds are available to meet ongoing obligations. The Company does not require a formal investment policy at the present time.

The major risks to which the company is exposed, as identified by the directors, are regularly reviewed. Systems are in place to mitigate those risks and further systems are established as necessary.

This report has been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

By Order of the Board



Mr Tim Diaper
Director

Date: 11/6/2025

CHAIRMAN'S REPORT FOR THE YEAR ENDED 31 DECEMBER 2024

2024 saw Daylight celebrate its 20th anniversary, which provided us with an opportunity to look to the future and make new connections. We began the year by finalising the rebrand which sought to set Daylight up for a new era. And we marked our anniversary by sending a gift box to every prison chaplaincy in the UK. These gift boxes contained gifts for the chaplains, as well as free gospel resources and information about our work. We commissioned the publication of 'Let's start from here' and partnered with *Turn The Page* and the *Good News Broadcasting Association*.

We also offered prisons the opportunity to take advantage of free (to them) performances by *Songs of the Folk* and of 'I AM MARK' by Stefan Smart. Seven prisons took up that opportunity during the summer, leading to coverage in the national Christian press, including comments from prisoners such as: "This is one of the darkest places on earth, and what you've brought today is light. We badly need the light."

The anniversary gift boxes also led to a significant increase in demand for our letter writing ministry. At the beginning of the year, 25 prisoners were in correspondence with one of our letter writers; by the end of the year, this had risen to 76. In addition, the demand for our written messages increased substantially this year. We give thanks to God for these new connections and trust Him to be at work as the gospel is shared.

Our CEO has remarked on many occasions this year that in God's kindness, prisons appear to be a very fertile harvest-field at present. As we seek to serve faithfully as workers in that harvest-field, we are indebted to the many volunteers who give of their time and energy to minister in prisons. As a Board we wish to record our thanks to them. Some of those volunteers were recognised towards the end of the year with an HMPPS Volunteer Team of the Year Award in the Faith & Belief Support Category.

During the past year, we have continued to see God faithfully provide for us – both financially and in terms of manpower with an addition to our office team. As we continue to pursue the strategy adopted by the Board in 2023, we are seeking to expend significant amounts of our reserves into gospel ministry, trusting that the Lord will continue to bless us into 2025 and beyond.

This year was also one of change for us as a Board. In June, Alan Hare stepped down as Chairman in order to focus his energies on serving as Treasurer. I was honoured to step into his large shoes and take the Chair. At our final meeting of the year, John Little stepped down after serving the Board faithfully for five years. We are grateful for his input, and are glad that he will continue to serve the Lord through Daylight in prisons in the north-east.

2024 also saw us take some important steps in our governance:

- A focused advertising campaign enabled us to appoint two new trustees in December, with more scheduled to join us in 2025.
- Risk management was devolved to our trustee panels, leading to a much more robust risk register.
- Trustees agreed that Daylight should become a Charitable Incorporated Organisation (CIO) and to that end approved a new constitution and application to the Charity Commission.

As we look back on our first 20 years and look ahead to the next season of Daylight's life, we say with the hymn-writer: We'll praise Him for all that is past, and trust Him for all that's to come.



Mr Tim Diaper
Chair of Trustees

TO THE DIRECTORS OF DAYLIGHT CHRISTIAN PRISON TRUST

I report on the accounts of the Company for the year ended 31 December 2024 set out on pages 5 to 9.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 145 of the Charities Act 2011 (the Act)) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts (under section 145 of the Act);
- to follow the procedures laid down in the General Directions given by the Charity Commissioners (under section 145 (5)(b) of the Act); and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. 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 statement below.

Independent Examiner's Statement, report and opinion

In connection with my examination, I can confirm that -

- 1) in accordance with Regulation 31 of The Charities (Accounts and Reports) Regulations 2008, the accounts of this incorporated charity are not required to be audited under Part 16 of the Companies Act 2006;
- 2) this is a report in respect of an examination carried out under section 145 of the Charities Act 2011 and in accordance with any directions given by the Commission under that section which are applicable; and
- 3) no matter has come to my attention in connection with my examination which gives me reasonable cause to believe that in any material respect the requirements
 - to keep accounting records in accordance with section 386 of the Companies Act 2006;
 - to prepare financial statements which accord with the accounting records and comply with the accounting requirements of section 396 of the Companies Act 2006 and;
 - that the financial statements be prepared in accordance with the methods and principles set out in the Charities SORP (FRS 102)

have not been met; or

to which, in my opinion, attention should be drawn in my report in order to enable a proper understanding of the accounts to be reached.



Adam Hotson FCCA
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STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2024
(incorporating the statutory Income and Expenditure Account)

	<u>Note</u>	General Fund <u>2024</u> £	Restricted Fund <u>2024</u> £	Total <u>2024</u> £	General Fund <u>2023</u> £	Restricted Fund <u>2023</u> £	Total <u>2023</u> £
Incoming Resources							
<u>From generated funds</u>							
Voluntary income		133,169	7,017	140,186	112,762	4,438	117,200
Government grant received							
Interest received		4,650		4,650	2,701		2,701
Total incoming resources		137,819	7,017	144,836	115,463	4,438	119,901
Resources expended							
Cost of Generating Funds	2	29,888		29,888	9,751		9,751
Charitable Activities	3	160,392	7,017	167,409	111,743	4,438	116,181
Total Resources Expended		190,280	7,017	197,297	121,494	4,438	125,932
Net Movement of Resources	4	(52,461)		(52,461)	(6,031)		(6,031)
Transfer between Funds							
		(52,461)		(52,461)	(6,031)		(6,031)
General Fund brought forward		168,430		168,430	174,461		174,461
General Fund carried forward		115,969		115,969	168,430		168,430

The notes on pages 7 to 9 form part of these financial statements.

DAYLIGHT CHRISTIAN PRISON TRUST

BALANCE SHEET AS AT 31 DECEMBER 2024

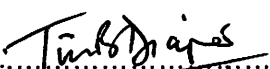
	<u>Note</u>	General Fund <u>2024</u> £	Restricted Fund <u>2024</u> £	<u>Total</u> <u>2024</u> £	General Fund <u>2023</u> £	Restricted Fund <u>2023</u> £	<u>Total</u> <u>2023</u> £
FIXED ASSETS	6	2,497		2,497	1,565		1,565
CURRENT ASSETS							
Debtors & Prepayments	7	2,525		2,525	2,366		2,366
Cash at Bank & in hand		112,263		112,263	168,356		168,356
		114,788		114,788	170,722		170,722
CREDITORS:							
Due within one year	8	1,316		1,316	3,857		3,857
		113,472		113,472	166,865		166,865
NET ASSETS		115,969		115,969	168,430		168,430
Financed by:							
RESERVES							
Accumulated Income Fund		115,969		115,969	168,430		168,430

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006 and that the members have not required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of the accounts.

The accounts have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

Approved on behalf of the Board



 Mr Tim Diaper (Director)

Date: 11/6/2025

The notes on pages 7 to 9 form part of these financial statements

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2024

1. Accounting Policies

The following accounting policies have been used consistently in dealing with items which are considered material in relation to the charity's financial statements.

(a) Basis of accounting

The financial statements have been prepared under the historical cost convention and in accordance with the Charities Statement of Recommended Practice: "Accounting and Reporting by Charities: Statement of Recommended Practice-applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)"; and with applicable regulations.

(b) Going concern

At the time of approving the accounts, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the accounts.

(c) Incoming Resources

Voluntary income represents donations received during the year, including tax repayments receivable. Rent received comprises income from the subletting of part of the premises occupied by the Charity, including contributions to the utility bills.

Interest received comprises income on the charity's bank accounts.

(d) Resources Expended

The cost of generating funds are costs incurred in promoting the charity and its work. Charitable Activities Expenditure comprises all expenditure directly related to the charity's work. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them, including support and governance costs. The charity is not registered for VAT, and accordingly costs are recorded at the full amount including VAT.

(e) Tangible Fixed Assets and Depreciation

Depreciation is provided on fixed assets to write off the cost of the assets over their expected useful lives, at the following annual rate:

Office Equipment	33% reducing balance
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NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2024 (Cont.)

2. Costs of Generating Funds	General	Restricted	Total	General	Restricted	Total
	Fund	Fund		Fund	Fund	
	<u>2024</u>	<u>2024</u>	<u>2024</u>	<u>2023</u>	<u>2023</u>	<u>2023</u>
	£	£	£	£	£	£
Advertising & Fundraising costs	9,668		9,668	4,908		4,908
Rebranding & 20 th Anniversary	20,220		20,220	4,843		4,843
	29,888		29,888	9,751		9,751
3. Charitable Activities						
Personnel costs (note 5)	115,219	7,017	122,236	80,727	4,438	85,165
Rent	7,200		7,200	7,200		7,200
Rates, water & electricity	2,692		2,692	1,228		1,228
Premises insurance	976		976	886		886
Repairs & renewals	1,142		1,142	114		114
Telephone	3,146		3,146	1,254		1,254
System support costs	6,124		6,124	5,432		5,432
Motor & Travelling Expenses	10,581		10,581	5,718		5,718
Printing, Postage & Stationery	8,262		8,262	5,123		5,123
Depreciation	812		812	447		447
Bank Charges	61		61	60		60
Donation to Day One	2,500		2,500	2,000		2,000
Administration & office expenses	350		350	210		210
Accountancy Fees	1,327		1,327	1,344		1,344
	160,392	7,017	167,409	111,743	4,438	116,181
4. Net Movement of Resources						
This is stated after charging:-						
Independent Examiner's fee	984		984	984		984
Director's Remuneration						
5. Personnel costs						
Wages & salaries	103,644	7,017	110,661	69,520	4,438	73,958
Social security costs	5,504		5,504	1,911		1,911
Pension scheme contributions	5,321		5,321	3,240		3,240
Consultancy costs	750		750	6,056		6,056
	115,219	7,017	122,236	80,727	4,438	80,727

The average number of persons employed during the year was 5 (2023: 4)

During the year the following Trustees received payments to cover their travel and accommodation costs related to the fulfilment of his duties as a Trustee. Additionally, they were reimbursed for travel expenses associated with volunteer activities for the charity:

Mr T Diaper £53.20,
Mr P Killingley £38.00,
Mr J Little £1,214.69

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2024 (Cont.)

6. Fixed Assets	Office Equipment	Total
Cost		
Brought forward	3,510	3,510
Additions	1,744	1,744
Carried forward 31/12/2024	5,254	5,254
Depreciation		
Brought forward	1,945	1,945
Charge for the year	812	812
	2,757	2,757
Net Book Value 31/12/2024	2,497	2,497
Net Book Value 31/12/2023	1,565	1,565

7. Debtors & Prepayments	General	Restricted	Total	General	Restricted	Total
	Fund 2024	Fund 2024		Fund 2023	Fund 2023	
	£	£	£	£	£	£
Income tax recoverable	2,525		2,525	2,366		2,366
Debtors & prepayments						
	2,525		2,525	2,366		2,366

8. Creditors: Amounts due Within One Year.						
Other creditors and accruals	1,316		1,316	3,857		3,857
	1,316		1,316	3,857		3,857

9. Restricted Funds	B/f	Income	Expenditure	Transfers	C/f
Donations for support of staff		7,017	(7,017)		
		7,017	(7,017)		

DAYLIGHT CHRISTIAN PRISON TRUST

England & Wales - Charity number 1104726

Accounts

Company Registration No. 5158507
Charity Registration No. 1104726

DAYLIGHT CHRISTIAN PRISON TRUST

A Company Limited by Guarantee

**FINANCIAL STATEMENTS FOR THE YEAR
ENDED 31 DECEMBER 2023**

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Reference and Administrative Details

The company is a Registered Charity no. 1104726, whose full name is Daylight Christian Prison Trust. The Company's registered office is: 126 New London Road, Chelmsford, Essex. CM2 0RG.

The directors (the charity trustees) during the year are as follows:

Mr A Hare (Chairman)	Mr J McMaster
Mr P Toms (Vice Chairman)	Mr G Thrussell
Mr T Diaper (Vice Chairman)	Mr J Little
Mr M Riddle (Secretary) – Retired 31/12/2023	

Structure, Governance and Management

The charity is a Company limited by Guarantee, Registration no. 5158507, and it is therefore governed by its Memorandum and Articles of Association.

New trustee directors are appointed from time to time as required, by the vote of the existing trustees.

Objectives and Activities

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Achievements and Performance

During the year the Company continued to provide a valuable ministry to many individuals in prison, and to their families. For details of this work, together with the Company's plans for the future, please read the Chairman's Report on pages 3.

DIRECTORS REPORT FOR THE YEAR ENDED 31 DECEMBER 2023 (continued)

Public Benefit

In carrying out its activities in the year under review, the trustees have complied with the duty in Section 17 of the Charities Act 2011 to have due regard to the public benefit guidance issued by the Charity Commission, and are satisfied that the activities mentioned above and in the Chairman's report have all been for the public benefit.

Financial Review

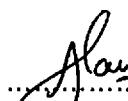
The results for the period are set out on pages 5 - 6. The Company's General Fund income reduced by 5.1% in the year, the General Fund expenditure increased by 15.6%. As a result, a deficit of £6,031 was achieved, compared with a surplus of £14,444 in the previous year. Bank reserves remain sufficient at £168,356 compared with £175,281 in the previous year.

The Directors regularly review the reserves of the charity to ensure that sufficient liquid funds are available to meet ongoing obligations. The Company does not require a formal investment policy at the present time.

The major risks to which the company is exposed, as identified by the directors, are regularly reviewed. Systems are in place to mitigate those risks and further systems are established as necessary.

This report has been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

By Order of the Board


.....
Mr Alan Hare
Director

Date: 5/6/2024

DAYLIGHT CHRISTIAN PRISON TRUST
CHAIRMAN'S REPORT FOR THE YEAR ENDED 31 DECEMBER 2023

Page 3

"..to give light to those who sit in darkness" Luke 1:79

The year began with Daylight prayerfully seeking a new Chief Executive to replace Steven St John who had led Daylight through some very challenging times in his ten years at the helm. The emphasis in Daylight on prayer and God's word is widely appreciated by Prison Chaplaincy teams and prisoners and the challenge was to find a successor through whom it would continue to be honoured by God and a blessing to many.

In March, the trustees were especially aware of God's presence as they interviewed four good candidates and appointed Gaius Phillingham to replace Steven St John. Gaius formally took up his role on Easter Day and has led the organisation by developing the strategy to build on that emphasis on prayer and God's word. Taking Sunday services and Bible Studies continues to be the biggest element of Daylight's work inside prisons but there is now an increasing emphasis on providing and supporting Chaplains to give a more sustained gospel ministry to prisoners. One Prison Chaplain commented on the Written Studies we supply: *"Thank you so much for sending these Bible study notes to me. I have found them invaluable, and I know that the lads have very much appreciated them... Many thanks again and may the Lord continue to bless your work."*

The Website has been modernised to reflect the slight change in branding including increased use of the verse from Luke's gospel – *"to give light to those who sit in darkness."* Alongside that and the growing emphasis on Chaplaincy, the admin team has been enhanced and restructuring begun to enable growth. There has also been an increased focus on connecting volunteers around the country in ways that enable more prayer for one another and greater sharing of best practice.

The formal links we have established with *The Welcome Directory* and the *Community Chaplaincy Association* have been a great help as we continue to seek to do more to assist prisoners we know when they are released. One Prisoner wrote to us the day before his release, *"You have supported and helped me through my whole prison sentence; I am going home tomorrow and just wanted to say thank you... What I'll face in the future is uncertain but I'm remembering the words of Jeremiah 29:11, "For I know the plans I have for you, declares the LORD, plans to prosper you and not to harm you, plans to give you hope and a future."* Another wrote some months afterwards, *"Thank you for your guidance in finding a church. I have taken it on board and have been coming here mid-week and Sundays and they have systematically been going through Romans."*

The increase of over £100k in our bank balance over the previous three years had given Daylight a very healthy financial position as the Board began to implement the strategy with Gaius. In 2023, income into the General Fund remained relatively stable at £115k and expenditure increased by just over 15% to £121k to give a small deficit for the year.

As we enter our 20th year, we continue to trust God for the future and praise Him for all that He has done through the work of Daylight over those years. We were pleased to again make a donation towards the cost of producing the DayOne diaries for prisoners in recognition of DayOne's ongoing interest in Daylight's work.

The Board wishes to record its thanks to the Chief Executive and all staff, and to the many volunteers and supporters for their work through the year. As we do that, we remember Jesus' words about visiting people in prisons – *"Truly...as you did it to one of the least of these my brothers, you did it to me."* The work is sometimes described as taking Jesus into prisons, but the reality is that He is already there.

One final quote from a Prisoner using Daylight's Letter Writing service which demonstrates how highly those letters are valued: *"I do thank you and Daylight eternally for your support over the last eighteen months, via four prisons. It has been so beneficial having your regular letters in my life."* God bless our letter writers!


.....
Mr Alan Hare
Chairman

TO THE DIRECTORS OF DAYLIGHT CHRISTIAN PRISON TRUST

I report on the accounts of the Company for the year ended 31 December 2023 set out on pages 5 to 9.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 145 of the Charities Act 2011 (the Act)) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts (under section 145 of the Act);
- to follow the procedures laid down in the General Directions given by the Charity Commissioners (under section 145 (5)(b) of the Act); and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. 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 statement below.


Independent Examiner's Statement, report and opinion

In connection with my examination, I can confirm that -

- 1) in accordance with Regulation 31 of The Charities (Accounts and Reports) Regulations 2008, the accounts of this incorporated charity are not required to be audited under Part 16 of the Companies Act 2006;
- 2) this is a report in respect of an examination carried out under section 145 of the Charities Act 2011 and in accordance with any directions given by the Commission under that section which are applicable; and
- 3) no matter has come to my attention in connection with my examination which gives me reasonable cause to believe that in any material respect the requirements
 - to keep accounting records in accordance with section 386 of the Companies Act 2006;
 - to prepare financial statements which accord with the accounting records and comply with the accounting requirements of section 396 of the Companies Act 2006 and;
 - that the financial statements be prepared in accordance with the methods and principles set out in the Charities SORP (FRS 102)

have not been met; or

to which, in my opinion, attention should be drawn in my report in order to enable a proper understanding of the accounts to be reached.

 5/6/2024

Adam Hotson FCCA
APH Accountancy Services Ltd
Office 2 The Reach
687-693 London Road
Westcliff on Sea
Essex. SS0 9PD

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2023
(incorporating the statutory Income and Expenditure Account)

	<u>Note</u>	General Fund <u>2023</u> £	Restricted Fund <u>2023</u> £	Total <u>2023</u> £	General Fund <u>2022</u> £	Restricted Fund <u>2022</u> £	Total <u>2022</u> £
Incoming Resources							
<u>From generated funds</u>							
Voluntary income		112,762	4,438	117,200	118,873	24,169	143,042
Government grant received							
Interest received		2,701		2,701	596		596
Total incoming resources		115,463	4,438	119,901	119,469	24,169	143,638
Resources expended							
Cost of Generating Funds	2	9,751		9,751	3,855		3,855
Charitable Activities	3	111,743	4,438	116,181	101,170	24,169	125,339
Total Resources Expended		121,494	4,438	125,932	105,025	24,169	129,194
Net Movement of Resources	4	(6,031)		(6,031)	14,444		14,444
Transfer between Funds							
		(6,031)		(6,031)	14,444		14,444
General Fund brought forward		174,461		174,461	160,017		160,017
General Fund carried forward		168,430		168,430	174,461		174,461

The notes on pages 7 to 9 form part of these financial statements.

DAYLIGHT CHRISTIAN PRISON TRUST

BALANCE SHEET AS AT 31 DECEMBER 2023

	Note	General Fund <u>2023</u> £	Restricted Fund <u>2023</u> £	Total <u>2023</u> £	General Fund <u>2022</u> £	Restricted Fund <u>2022</u> £	Total <u>2022</u> £
FIXED ASSETS	6	1,565		1,565	50		50
CURRENT ASSETS							
Debtors & Prepayments	7	2,366		2,366	2,523		2,523
Cash at Bank & in hand		168,356		168,356	175,281		175,281
		170,722		170,722	177,804		177,804
CREDITORS:							
Due within one year	8	3,857		3,857	3,343		3,343
		166,865		166,865	174,461		174,461
NET ASSETS		168,430		168,430	174,461		174,461
Financed by:							
RESERVES							
Accumulated Income Fund		168,430		168,430	174,461		174,461

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006 and that the members have not required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of the accounts.

The accounts have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

Approved on behalf of the Board



 Mr Alan Hare (Director)

Date: 5/6/2024

The notes on pages 7 to 9 form part of these financial statements

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2023

1. Accounting Policies

The following accounting policies have been used consistently in dealing with items which are considered material in relation to the charity's financial statements.

(a) Basis of accounting

The financial statements have been prepared under the historical cost convention and in accordance with the Charities Statement of Recommended Practice: "Accounting and Reporting by Charities: Statement of Recommended Practice-applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)"; and with applicable regulations.

(b) Going concern

At the time of approving the accounts, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the accounts.

(c) Incoming Resources

Voluntary income represents donations received during the year, including tax repayments receivable. Rent received comprises income from the subletting of part of the premises occupied by the Charity, including contributions to the utility bills.

Interest received comprises income on the charity's bank accounts.

(d) Resources Expended

The cost of generating funds are costs incurred in promoting the charity and its work. Charitable Activities Expenditure comprises all expenditure directly related to the charity's work. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them, including support and governance costs. The charity is not registered for VAT, and accordingly costs are recorded at the full amount including VAT.

(e) Tangible Fixed Assets and Depreciation

Depreciation is provided on fixed assets to write off the cost of the assets over their expected useful lives, at the following annual rate:

Office Equipment	33% reducing balance
------------------	----------------------

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2023 (Cont.)

2. Costs of Generating Funds	General	Restricted	Total	General	Restricted	Total
	Fund	Fund		Fund	Fund	
	2023	2023	2023	2022	2022	2022
	£	£	£	£	£	£
Advertising & Fundraising costs	4,908		4,908	3,855		3,855
Rebranding & 20 th Anniversary	4,843		4,843	0		0
	<u>9,751</u>		<u>9,751</u>	<u>3,855</u>		<u>3,855</u>

3. Charitable Activities

Personnel costs (note 5)	80,727	4,438	85,165	74,519	24,169	98,688
Rent	7,200		7,200	7,200		7,200
Rates, water & electricity	1,228		1,228	1,024		1,024
Premises insurance	886		886	886		886
Repairs & renewals	114		114	0		0
Telephone	1,254		1,254	1,225		1,225
System support costs	5,432		5,432	4,542		4,542
Motor & Travelling Expenses	5,718		5,718	1,275		1,275
Printing, Postage & Stationery	5,123		5,123	3,825		3,825
Depreciation	447		447	50		50
Bank Charges	60		60	81		81
Donation to Day One	2,000		2,000	5,000		5,000
Administration & office expenses	210		210	247		247
Accountancy Fees	1,344		1,344	1,296		1,296
	<u>111,743</u>	<u>4,438</u>	<u>116,181</u>	<u>101,170</u>	<u>24,169</u>	<u>125,339</u>

4. Net Movement of Resources

This is stated after charging:-

Independent Examiner's fee	984		984	936		936
Director's Remuneration						

5. Personnel costs

Wages & salaries	69,520	4,438	73,958	48,994	24,169	73,163
Social security costs	1,911		1,911	2,645		2,645
Pension scheme contributions	3,240		3,240	3,710		3,710
Consultancy costs	6,056		6,056	19,170		19,170
	<u>80,727</u>	<u>4,438</u>	<u>85,165</u>	<u>74,519</u>	<u>24,169</u>	<u>98,688</u>

The average number of persons employed during the year was 3 (2022: 3)

During the year Mr J Little, a Trustee, received payments of £379 to cover his travel and accommodation costs related to the fulfilment of his duties as a Trustee. Additionally, he was reimbursed £468 for travel expenses associated with his volunteer activities for the charity in the North of England.

During the year Mr T Diaper, a Trustee, also received payments totalling £90 to reimburse travel expenses relating to the fulfilment of his duties as a Trustee.

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2023 (Cont.)

6. Fixed Assets	Office Equipment	Total
Cost		
Brought forward	1,498	1,498
Additions	2,012	2,012
Carried forward 31/12/2023	3,510	3,510
<u>Depreciation</u>		
Brought forward	1,498	1,498
Charge for the year	447	447
	1,945	1,945
Net Book Value 31/12/2023	1,565	1,565
Net Book Value 31/12/2022	0	0

7. Debtors & Prepayments	General	Restricted	Total	General Restricted		Total
	Fund	Fund		Fund	Fund	
	<u>2023</u>	<u>2023</u>		<u>2022</u>	<u>2022</u>	
	£	£	£	£	£	£
Income tax recoverable	2,366		2,366	2,523		2,523
Debtors & prepayments						
	2,366		2,366	2,523		2,523

8. Creditors: Amounts due Within One Year.

Other creditors and accruals	3,857	3,857	3,343	3,343
	3,857	3,857	3,343	3,343

9. Restricted Funds

	<u>B/f</u>	<u>Income</u>	<u>Expenditure</u>	<u>Transfers</u>	<u>C/f</u>
Donations for support of staff		4,438	(4,438)		
		4,438	(4,438)		

DAYLIGHT CHRISTIAN PRISON TRUST

England & Wales - Charity number 1104726

Accounts

Company Registration No. 5158507
Charity Registration No. 1104726

DAYLIGHT CHRISTIAN PRISON TRUST

A Company Limited by Guarantee

**FINANCIAL STATEMENTS FOR THE YEAR
ENDED 31 DECEMBER 2022**

Contents:

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Page 3	Chairman's Report
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Page 5	Statement of Financial Activities
Page 6	Balance Sheet
Page 7 - 9	Notes to the Accounts

APH Accountancy Services Ltd
Chartered Certified Accountants
Office 2 The Reach
687-693 London Road
Westcliff on Sea
Essex. SS0 9PD

DIRECTORS' REPORT FOR THE YEAR ENDED 31 DECEMBER 2022

The directors have pleasure in presenting their annual report and the unaudited financial statements of the Company for the year ended 31 December 2022. Charities preparing 'true and fair' accounts must follow the Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS102) and the Charities SORP (FRS102) in preparing the annual report and financial statements of the charity.

Reference and Administrative Details

The company is a Registered Charity no. 1104726, whose full name is Daylight Christian Prison Trust. The Company's registered office is: 126 New London Road, Chelmsford, Essex. CM2 0RG.

The directors (the charity trustees) during the year are as follows:-

Mr A Hare (Chairman)	Mr J McMaster
Mr P Toms (Vice Chairman)	Mr G Thrusell
Mr T Diaper (Vice Chairman)	Mr J Little
Mr M Riddle (Secretary)	

Structure, Governance and Management

The charity is a Company limited by Guarantee, Registration no. 5158507, and it is therefore governed by its Memorandum and Articles of Association.

New trustee directors are appointed from time to time as required, by the vote of the existing trustees.

Objectives and Activities

The Company continues to pursue the objects for which it was set up, as set out in the Memorandum and Articles of Association, namely:

- to advance the Christian faith (particularly, but not exclusively, in prisons and amongst the families of prisoners);
- to advance education (particularly, but not exclusively, among prisoners) in accordance with Christian principles;
- to relieve persons (particularly, but not exclusively, prisoners and their families) who are in conditions of need or hardship or who are aged or sick.

Achievements and Performance

During the year the Company continued to provide a valuable ministry to many individuals in prison, and to their families. For details of this work, together with the Company's plans for the future, please read the Chairman's Report on pages 3.

DIRECTORS REPORT FOR THE YEAR ENDED 31 DECEMBER 2022 (continued)

Public Benefit

In carrying out its activities in the year under review, the trustees have complied with the duty in Section 17 of the Charities Act 2011 to have due regard to the public benefit guidance issued by the Charity Commission, and are satisfied that the activities mentioned above and in the Chairman's report have all been for the public benefit.

Financial Review

The results for the period are set out on pages 5 - 6. The Company's General Fund income reduced by 26.8% in the year, the General Fund expenditure increased by 3.9%. As a result, a surplus of £14,444 was achieved, compared with a surplus of £62,101 in the previous year.

The Directors regularly review the reserves of the charity to ensure that sufficient liquid funds are available to meet ongoing obligations. The Company does not require a formal investment policy at the present time.

The major risks to which the company is exposed, as identified by the directors, are regularly reviewed. Systems are in place to mitigate those risks and further systems are established as necessary.

This report has been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

By Order of the Board


.....

Mr Alan Hare
Director

Date: 21.06.2023
.....

CHAIRMAN'S REPORT FOR THE YEAR ENDED 31 DECEMBER 2022

"..to open their eyes, so that they may turn from darkness to light and from the power of Satan to God, that they may receive forgiveness of sins and a place amongst those who are sanctified by faith" Acts 26.18

The global pandemic continued to impact Daylight's work in prisons through 2022 with various restrictions on physical access by Daylight volunteers. Restrictions on those undertaking chaplaincy roles were relaxed but the overall impact was that opportunities to share the light of the Gospel face to face continued to be lower than those we enjoyed pre-pandemic (Over 20 of the prisons we had previously visited did not receive a visit from Daylight during 2022.)

We have continued to produce regular (now fortnightly) messages for prisoners, and through this our volunteers have maintained contact with local prisons. The messages have been well received by Managing Chaplains and read by many other prisoners. One prisoner wrote: *"I would like to thank you so much for sending me the encouraging Scripture letters, they have been really interesting and have helped me on my journey of faith. It has been a blessing to have Daylight, and thank you for sending me the study resources. Without you I would not have been able to study and to grow in my faith; thank you once again."*

In November, Steven St John, told the Board that he wished to step down from the role of Chief Executive. In his ten years at the helm, Steven has kept Daylight together through some very challenging times and his emphasis on prayer and God's word has been very widely appreciated throughout the organisation and honoured by God in so many ways and by so many.

In December, David Lewis, our Regional Director in Wales was appointed as Managing Chaplain at Swansea prison. This appointment is due, at least in part, to David becoming so highly respected in the Prison service as he has taught the word and preached the gospel during his eleven years with Daylight.

In March 2023, the Board appointed Gaius Phillingham to replace Steven St John as CEO.

Last year we reported that our bank balance had increased by over £100k during the pandemic and we have continued to be encouraged by a further increase of £14k during 2022. Daylight is in a very healthy financial position as the Board reviews the Charity's operations and strategy with Gaius.

Work on seeking to do more to assist prisoners we know when they are released developed during the year and our formal links with the Welcome Directory and the Community Chaplaincy Association have been a great help. One ex-offender, who joined a church we had put him in contact with, wrote: *"You wouldn't believe the change the Lord has made in my life over these last 14/15 months!"*

As we trust God for the future, we praise Him for all that He has done through the work of Daylight over the years. We were pleased to again make a donation towards the cost of producing the Day One diaries for prisoners remembering that Daylight originated from the DayOne ministry.

The Board wishes to record its thanks to the Chief Executive and all staff, and to the many volunteers and supporters for their work through the year. As we do that, Hebrews 13.3 encapsulates the ethos of all those involved with Daylight – "Remember those who are in prison, as though in prison with them".

One final quote from a Prisoner using Daylight's Letter Writing service which demonstrates how highly those written messages are valued:- *"Of late, all, and I mean all, the loved ones in my life apart from yourselves and my old mum, have sadly given up hope and fallen by the wayside. When I tell myself to write to you with words of thanks, it just never seems to be enough. You guys are my light and I'm so grateful to you all. Thank you all for just being there."* God bless our letter writers!



.....
Mr Alan Hare
Chairman

TO THE DIRECTORS OF DAYLIGHT CHRISTIAN PRISON TRUST

I report on the accounts of the Company for the year ended 31 December 2022 set out on pages 5 to 9.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 145 of the Charities Act 2011 (the Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts (under section 145 of the Act);
- to follow the procedures laid down in the General Directions given by the Charity Commissioners (under section 145 (5)(b) of the Act); and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. 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 statement below.


Independent Examiner's Statement, report and opinion

In connection with my examination, I can confirm that -

- 1) in accordance with Regulation 31 of The Charities (Accounts and Reports) Regulations 2008, the accounts of this incorporated charity are not required to be audited under Part 16 of the Companies Act 2006;
- 2) this is a report in respect of an examination carried out under section 145 of the Charities Act 2011 and in accordance with any directions given by the Commission under that section which are applicable; and
- 3) no matter has come to my attention in connection with my examination which gives me reasonable cause to believe that in any material respect the requirements
 - to keep accounting records in accordance with section 386 of the Companies Act 2006;
 - to prepare financial statements which accord with the accounting records and comply with the accounting requirements of section 396 of the Companies Act 2006 and;
 - that the financial statements be prepared in accordance with the methods and principles set out in the Charities SORP (FRS 102)

have not been met; or

to which, in my opinion, attention should be drawn in my report in order to enable a proper understanding of the accounts to be reached.

 21/6/2023

Adam Hotson FCCA
APH Accountancy Services Ltd
Office 2 The Reach
687-693 London Road
Westcliff on Sea
Essex. SS0 9PD

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2022
(incorporating the statutory Income and Expenditure Account)

	<u>Note</u>	General	Restricted	Total	General	Restricted	Total
		Fund	Fund		Fund	Fund	
		<u>2022</u>	<u>2022</u>	<u>2022</u>	<u>2021</u>	<u>2021</u>	<u>2021</u>
		£	£	£	£	£	£
Incoming Resources							
<u>From generated funds</u>							
Voluntary income		118,873	24,169	143,042	163,197	24,440	187,637
Government grant received							
Interest received		596		596	13		13
Total Incoming resources		119,469	24,169	143,638	163,210	24,440	187,650
Resources expended							
Cost of Generating Funds	2	3,855		3,855	2,050		2,050
Charitable Activities	3	101,170	24,169	125,339	99,059	24,440	123,499
Total Resources Expended		105,025	24,169	129,194	101,109	24,440	125,549
Net Movement of Resources	4	14,444		14,444	62,101		62,101
Transfer between Funds							
		14,444		14,444	62,101		62,101
General Fund brought forward		160,017		160,017	97,916		97,916
General Fund carried forward		174,461		174,461	160,017		160,017

The notes on pages 7 to 9 form part of these financial statements.

DAYLIGHT CHRISTIAN PRISON TRUST

BALANCE SHEET AS AT 31 DECEMBER 2022

	Note	General Fund 2022 £	Restricted Fund 2022 £	Total 2022 £	General Fund 2021 £	Restricted Fund 2021 £	Total 2021 £
FIXED ASSETS	6	0		0	50		50
CURRENT ASSETS							
Debtors & Prepayments	7	2,523		2,523	3,028		3,028
Cash at Bank & in hand		175,281		175,281	162,425		162,425
		177,804		177,804	165,453		165,453
CREDITORS:							
Due within one year	8	3,343		3,343	5,486		5,486
		174,461		174,461	159,967		159,967
NET ASSETS		174,461		174,461	160,017		160,017
Financed by:							
RESERVES							
Accumulated Income Fund		174,461		174,461	160,017		160,017

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006 and that the members have not required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of the accounts.

The accounts have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

Approved on behalf of the Board



.....
Mr Alan Hare (Director)

Date: 21.06.2023

The notes on pages 7 to 9 form part of these financial statements

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2022

1. Accounting Policies

The following accounting policies have been used consistently in dealing with items which are considered material in relation to the charity's financial statements.

(a) Basis of accounting

The financial statements have been prepared under the historical cost convention and in accordance with the Charities Statement of Recommended Practice: "Accounting and Reporting by Charities: Statement of Recommended Practice-applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)"; and with applicable regulations.

(b) Going concern

At the time of approving the accounts, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the accounts.

(c) Incoming Resources

Voluntary income represents donations received during the year, including tax repayments receivable. Rent received comprises income from the subletting of part of the premises occupied by the Charity, including contributions to the utility bills.

Interest received comprises income on the charity's bank accounts.

(d) Resources Expended

The cost of generating funds are costs incurred in promoting the charity and its work. Charitable Activities Expenditure comprises all expenditure directly related to the charity's work. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them, including support and governance costs. The charity is not registered for VAT, and accordingly costs are recorded at the full amount including VAT.

(e) Tangible Fixed Assets and Depreciation

Depreciation is provided on fixed assets to write off the cost of the assets over their expected useful lives, at the following annual rate:

Office Equipment	33% reducing balance
------------------	----------------------

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2022 (Cont.)

	General	Restricted	Total	General	Restricted	Total
	Fund	Fund		Fund	Fund	
	<u>2022</u>	<u>2022</u>		<u>2021</u>	<u>2021</u>	
	£	£	£	£	£	£
2. Costs of Generating Funds						
Advertising & Fundraising costs	3,855		3,855	2,050		2,050
	3,855		3,855	2,050		2,050
3. Charitable Activities						
Personnel costs (note 5)	74,519	24,169	98,688	70,793	24,440	95,233
Rent	7,200		7,200	7,200		7,200
Rates, water & electricity	1,024		1,024	1,350		1,350
Premises insurance	886		886	874		874
Repairs & renewals	0		0	0		0
Telephone	1,225		1,225	1,268		1,268
System support costs	4,542		4,542	8,648		8,648
Motor & Travelling Expenses	1,275		1,275	2,637		2,637
Printing, Postage & Stationery	3,825		3,825	2,779		2,779
Depreciation	50		50	25		25
Bank Charges	81		81	96		96
Donation to Day One	5,000		5,000	4,000		4,000
Administration & office expenses	247		247	103		103
Accountancy Fees	1,296		1,296	1,296		1,296
	101,170	24,169	125,339	99,059	24,440	123,499
4. Net Movement of Resources						
This is stated after charging:-						
Independent Examiner's fee	936		936	936		936
Director's Remuneration						
5. Personnel costs						
Wages & salaries	48,994	24,169	73,163	46,685	24,440	71,125
Social security costs	2,645		2,645	2,014		2,014
Pension scheme contributions	3,710		3,710	4,415		4,415
Consultancy costs	19,170		19,170	17,679		17,679
	74,519	24,169	98,688	70,793	24,440	95,233

The average number of persons employed during the year was 3 (2021: 4)

The Consultancy costs represent payments to the company of Mr Steven St John for his work as Chief Executive.

There were no payments to any of the trustees.

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2022 (Cont.)

6. Fixed Assets	Office Equipment	Total
Cost		
Brought forward	6,111	6,111
Disposals	4,613	4,613
Carried forward 31/12/2022	<u>1,498</u>	<u>1,498</u>
<u>Depreciation</u>		
Brought forward	6,061	6,061
Disposal	4,613	4,613
Charge for the year	50	50
	<u>1,498</u>	<u>1,498</u>
Net Book Value 31/12/2022	<u>0</u>	<u>0</u>
Net Book Value 31/12/2021	<u>50</u>	<u>50</u>

7. Debtors & Prepayments	General	Restricted	Total	General	Restricted	Total
	Fund <u>2022</u>	Fund <u>2022</u>	Total <u>2022</u>	Fund <u>2021</u>	Fund <u>2021</u>	Total <u>2021</u>
	£	£	£	£	£	£
Income tax recoverable	2,523		2,523	3,028		3,028
Debtors & prepayments						
	<u>2,523</u>		<u>2,523</u>	<u>3,028</u>		<u>3,028</u>

8. Creditors: Amounts due Within One Year.

Other creditors and accruals	3,343	3,343	5,486	5,486
	<u>3,343</u>	<u>3,343</u>	<u>5,486</u>	<u>5,486</u>

9. Restricted Funds

	<u>B/f</u>	<u>Income</u>	<u>Expenditure</u>	<u>Transfers</u>	<u>C/f</u>
Donations for support of staff		24,169	(24,169)		
		<u>24,169</u>	<u>(24,169)</u>		

DAYLIGHT CHRISTIAN PRISON TRUST

England & Wales - Charity number 1104726

Accounts

Company Registration No. 5158507
Charity Registration No. 1104726

DAYLIGHT CHRISTIAN PRISON TRUST

A Company Limited by Guarantee

**FINANCIAL STATEMENTS FOR THE YEAR
ENDED 31 DECEMBER 2021**

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APH Accountancy Services Ltd
Chartered Certified Accountants
Office 2 The Reach
687-693 London Road
Westcliff on Sea
Essex. SS0 9PD

DIRECTORS' REPORT FOR THE YEAR ENDED 31 DECEMBER 2021

The directors have pleasure in presenting their annual report and the unaudited financial statements of the Company for the year ended 31 December 2021. The directors have adopted the provisions of the Statement of Recommended Practice (SORP) Accounting and Reporting by Charities issued in 2005 in preparing the annual report and financial statements of the charity.

Reference and Administrative Details

The company is a Registered Charity no. 1104726, whose full name is Daylight Christian Prison Trust. The Company's registered office is: 126 New London Road, Chelmsford, Essex. CM2 0RG.

The directors (the charity trustees) during the year are as follows:

Mr A Hare (Chairman)	Mr J McMaster
Mr P Toms (Vice Chairman)	Mr G Thrussell
Mr T Diaper (Vice Chairman)	Mr J Little
Mr M Riddle (Secretary)	

Structure, Governance and Management

The charity is a Company limited by Guarantee, Registration no. 5158507, and it is therefore governed by its Memorandum and Articles of Association.

New trustee directors are appointed from time to time as required, by the vote of the existing trustees.

Objectives and Activities

The Company continues to pursue the objects for which it was set up, as set out in the Memorandum and Articles of Association, namely:

- to advance the Christian faith (particularly, but not exclusively, in prisons and amongst the families of prisoners);
- to advance education (particularly, but not exclusively, among prisoners) in accordance with Christian principles;
- to relieve persons (particularly, but not exclusively, prisoners and their families) who are in conditions of need or hardship or who are aged or sick.

Achievements and Performance

During the year the Company continued to provide a valuable ministry to many individuals in prison, and to their families. For details of this work, together with the Company's plans for the future, please read the Chairman's Report on pages 3.

DIRECTORS REPORT FOR THE YEAR ENDED 31 DECEMBER 2021 (continued)

Public Benefit

In carrying out its activities in the year under review, the trustees have complied with the duty in Section 17 of the Charities Act 2011 to have due regard to the public benefit guidance issued by the Charity Commission, and are satisfied that the activities mentioned above and in the Chairman's report have all been for the public benefit.

Financial Review

The results for the period are set out on pages 5 - 6. The Company's General Fund income increased by 17% in the year, the General Fund expenditure also increased by 10%. As a result, a surplus of £62,101 was achieved, compared with a surplus of £46,395 in the previous year.

The Directors regularly review the reserves of the charity to ensure that sufficient liquid funds are available to meet ongoing obligations. The Company does not require a formal investment policy at the present time.

The major risks to which the company is exposed, as identified by the directors, are regularly reviewed. Systems are in place to mitigate those risks and further systems are established as necessary.

This report has been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

By Order of the Board



.....
Mr Alan Hare
Director

Date: 4.7.22.....

CHAIRMAN'S REPORT FOR THE YEAR ENDED 31 DECEMBER 2021

"The people who walked in darkness have seen a great light." Isaiah 9:2

The global pandemic continued to have a major impact on Daylight's work in prisons through 2021. With prisoners restricted to their cells far more, no volunteers allowed into most prisons, and those undertaking chaplaincy roles experiencing major restrictions, the opportunities to share the light of the Gospel face to face were limited.

Despite these difficulties, though, the different aspects of the work have had an impact. One prisoner wrote saying, *"Thank you for your continued support, help, encouragement, love, kindness, you keep giving me. God bless you"*.

We have continued to produce the weekly messages for prisoners who would normally attend Sunday services, and, through this, our volunteers have maintained contact with local prisons. The messages have been well received by Managing Chaplains and read by many other prisoners. In response, one prisoner wrote

"I just wanted to drop you a line and thank you. Not just for connecting myself with a letter writer and the friendship we've developed, but for the weekly readings and Scripture that I've come to feel sustains me during these challenging times. As with society we know that restrictions will ease and we will be able to enjoy fellowship in our chapel, but until then I'll continue looking forward each week to God's Word."

The continuing healthy financial position of the Charity is also an encouragement with our bank balance increasing by over £100k during the pandemic.

That blessing has encouraged the Board to develop two Strategic initiatives. They were delayed by the pandemic, but we made a start on the first at the end of the year when we employed an ex-prisoner to undertake a project to look at whether Daylight could do more to assist prisoners we know when they are released.

We are proceeding with extreme caution and all enquiries are dealt with on an individual basis through our Head Office. Daylight has become an affiliate of the Welcome Directory and an associate member of the Community Chaplaincy Association to assist with this Strategic initiative.

Despite the challenges of the pandemic and the difficulty of visiting prisons, Daylight supporters have maintained existing contacts enabling ongoing, regular prayer support. As 2022 sees things return to normal, plans are in hand to return to prisons with volunteers resurrecting old contacts and creating new opportunities.

And it is this growth of opportunities in prisons and in the number of supporters which is the Board's second Strategic objective. We are currently looking to appoint a Development Officer to deliver this through into 2023.

As we trust God for the future, we praise Him for all that He has done through the work of Daylight over the years. We were pleased to again make a donation towards the cost of producing the Day One diaries for prisoners remembering that Daylight originated from the DayOne ministry.

The Board wishes to record its thanks to the Chief Executive and all staff, and to the many volunteers and supporters who sustain the work. As we do that, we are very conscious that we are simply repeating the words of Jesus in Matthew 25 – "I was in prison and you came to me....as you did it to one of the least of these my brothers, you did it to me."

Unto Him



Alan Hare
Chair

TO THE DIRECTORS OF DAYLIGHT CHRISTIAN PRISON TRUST

I report on the accounts of the Company for the year ended 31 December 2021 set out on pages 5 to 9.

Respective responsibilities of trustees and examiner

The charity's trustees 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 Act)) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts (under section 145 of the Act);
- to follow the procedures laid down in the General Directions given by the Charity Commissioners (under section 145 (5)(b) of the Act); and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. 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 statement below.


Independent Examiner's Statement, report and opinion

In connection with my examination, I can confirm that -

- 1) in accordance with Regulation 31 of The Charities (Accounts and Reports) Regulations 2008, the accounts of this incorporated charity are not required to be audited under Part 16 of the Companies Act 2006;
- 2) this is a report in respect of an examination carried out under section 145 of the Charities Act 2011 and in accordance with any directions given by the Commission under that section which are applicable; and
- 3) that no matter has come to my attention in connection with my examination which gives me reasonable cause to believe that in any material respect the requirements
 - to keep accounting records in accordance with section 386 of the Companies Act 2006;
 - to prepare financial statements which accord with the accounting records and comply with the accounting requirements of section 396 of the Companies Act 2006 and;
 - that the financial statements be prepared in accordance with the methods and principles set out in the Statement of Recommended Practice: Accounting and Reporting by Charities (effective 1/1/2015)

have not been met; or

to which, in my opinion, attention should be drawn in my report in order to enable a proper understanding of the accounts to be reached.

 4/7/2022

Adam Hotson FCCA
APH Accountancy Services Ltd
Office 2 The Reach
687-693 London Road
Westcliff on Sea
Essex. SS0 9PD

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2021
(incorporating the statutory Income and Expenditure Account)

	<u>Note</u>	<u>General Fund 2021</u>	<u>Restricted Fund 2021</u>	<u>Total 2021</u>	<u>General Fund 2020</u>	<u>Restricted Fund 2020</u>	<u>Total 2020</u>
		£	£	£	£	£	£
Incoming Resources							
<u>From generated funds</u>							
Voluntary income		163,197	24,440	187,637	132,200	23,991	156,191
Government grant received					2,338		2,338
Interest received		13		13	46		46
Total Incoming resources		163,210	24,440	187,650	134,584	23,991	158,575
Resources expended							
Cost of Generating Funds	2	2,050		2,050	1,542		1,542
Charitable Activities	3	99,059	24,440	123,499	86,647	23,991	110,638
Total Resources Expended		101,109	24,440	125,549	88,189	23,991	112,180
Net Movement of Resources	4	62,101		62,101	46,395		46,395
Transfer between Funds							
		62,101		62,101	46,395		46,395
General Fund brought forward		97,916		97,916	51,521		51,521
General Fund carried forward		160,017		160,017	97,916		97,916

The notes on pages 7 to 9 form part of these financial statements.

DAYLIGHT CHRISTIAN PRISON TRUST

BALANCE SHEET AS AT 31 DECEMBER 2021

	Note	General Fund 2021 £	Restricted Fund 2021 £	Total 2021 £	General Fund 2020 £	Restricted Fund 2020 £	Total 2020 £
FIXED ASSETS	6	50		50	75		75
CURRENT ASSETS							
Debtors & Prepayments	7	3,028		3,028	1,648		1,648
Cash at Bank & in hand		162,425		162,425	99,815		99,815
		165,453		165,453	101,263		101,263
CREDITORS:							
Due within one year	8	5,486		5,486	3,422		3,422
		159,967		159,967	97,841		97,841
NET ASSETS		160,017		160,017	97,916		97,916
Financed by:							
RESERVES							
Accumulated Income Fund		160,017		160,017	97,916		97,916

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006 and that the members have not required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of the accounts.

The accounts have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

Approved on behalf of the Board



 Mr Alan Hare (Director)

Date: 4.7.22

The notes on pages 7 to 9 form part of these financial statements

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2021

1. Accounting Policies

The following accounting policies have been used consistently in dealing with items which are considered material in relation to the charity's financial statements.

(a) Basis of accounting

The financial statements have been prepared under the historical cost convention and in accordance with the Charities Statement of Recommended Practice: "Accounting and Reporting by Charities: Statement of Recommended Practice-applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)"; and with applicable regulations.

(b) Going concern

At the time of approving the accounts, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the accounts.

(c) Incoming Resources

Voluntary income represents donations received during the year, including tax repayments receivable. Rent received comprises income from the subletting of part of the premises occupied by the Charity, including contributions to the utility bills.

Interest received comprises income on the charity's bank accounts.

(d) Resources Expended

The cost of generating funds are costs incurred in promoting the charity and its work. Charitable Activities Expenditure comprises all expenditure directly related to the charity's work. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them, including support and governance costs. The charity is not registered for VAT, and accordingly costs are recorded at the full amount including VAT.

(e) Tangible Fixed Assets and Depreciation

Depreciation is provided on fixed assets to write off the cost of the assets over their expected useful lives, at the following annual rate:

Office Equipment	33% reducing balance
------------------	----------------------

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2021 (Cont.)

2. Costs of Generating Funds	General	Restricted	Total	General Restricted		Total
	Fund	Fund		Fund	Fund	
	<u>2021</u>	<u>2021</u>	<u>2021</u>	<u>2020</u>	<u>2020</u>	<u>2020</u>
	£	£	£	£	£	£
Advertising & Fundraising costs	2,050		2,050	1,542		1,542
	2,050		2,050	1,542		1,542
3. Charitable Activities						
Personnel costs (note 5)	70,793	24,440	95,233	62,661	23,991	86,652
Rent	7,200		7,200	7,200		7,200
Rates, water & electricity	1,350		1,350	1,547		1,547
Premises insurance	874		874	874		874
Repairs & renewals	0		0	0		0
Telephone	1,268		1,268	1,301		1,301
System support costs	8,648		8,648	4,112		4,112
Motor & Travelling Expenses	627		627	2,637		2,637
Printing, Postage & Stationery	2,779		2,779	2,770		2,770
Depreciation	25		25	37		37
Bank Charges	96		96	60		60
Donation to Day One	4,000		4,000	3,000		3,000
Administration & office expenses	103		103	(752)		(752)
Accountancy Fees	1,296		1,296	1,200		1,200
	99,059	24,440	123,499	83,647	23,991	107,638
4. Net Movement of Resources						
This is stated after charging:-						
Independent Examiner's fee	936		936	. 840		840
Director's Remuneration						
5. Personnel costs						
Wages & salaries	46,685	24,440	71,125	39,751	23,991	63,742
Social security costs	2,014		2,014	1,158		1,158
Pension scheme contributions	4,415		4,415	4,143		4,143
Consultancy costs	17,679		17,679	17,609		17,609
	70,793	24,440	95,233	62,661	23,991	86,652

The average number of persons employed during the year was 4 (2020: 3)

The Consultancy costs represent payments to the company of Mr Steven St John for his work as Chief Executive.

There were no payments to any of the trustees.

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2021 (Cont.)

6. Fixed Assets	Office Equipment	Total
Cost		
Brought forward	6,111	6,111
Disposals		
Carried forward 31/12/2021	<u>6,111</u>	<u>6,111</u>
<u>Depreciation</u>		
Brought forward	6,036	6,036
Disposal		
Charge for the year	<u>25</u>	<u>25</u>
	<u>6,061</u>	<u>6,061</u>
Net Book Value 31/12/2021	<u>50</u>	<u>50</u>
Net Book Value 31/12/2020	<u>75</u>	<u>75</u>

7. Debtors & Prepayments	General	Restricted	Total	General	Restricted	Total
	Fund 2021	Fund 2021	2021	Fund 2020	Fund 2020	2020
	£	£	£	£	£	£
Income tax recoverable	3,028		3,028	1,648		1,648
Debtors & prepayments						
	<u>3,028</u>		<u>3,028</u>	<u>1,648</u>		<u>1,648</u>

8. Creditors: Amounts due Within One Year.

Other creditors and accruals	5,486	5,486	3,422	3,422
	<u>5,486</u>	<u>5,486</u>	<u>3,422</u>	<u>3,422</u>

9. Restricted Funds

	B/f	Income	Expenditure	Transfers	C/f
Donations for support of staff		24,440	(24,440)		
		<u>24,440</u>	<u>(24,440)</u>		

DAYLIGHT CHRISTIAN PRISON TRUST

England & Wales - Charity number 1104726

Accounts

Company Registration No. 5158507
Charity Registration No. 1104726

DAYLIGHT CHRISTIAN PRISON TRUST

A Company Limited by Guarantee

**FINANCIAL STATEMENTS FOR THE YEAR
ENDED 31 DECEMBER 2020**

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DIRECTORS' REPORT FOR THE YEAR ENDED 31 DECEMBER 2020

The directors have pleasure in presenting their annual report and the unaudited financial statements of the Company for the year ended 31 December 2020. The directors have adopted the provisions of the Statement of Recommended Practice (SORP) Accounting and Reporting by Charities issued in 2005 in preparing the annual report and financial statements of the charity.

Reference and Administrative Details

The company is a Registered Charity no. 1104726, whose full name is Daylight Christian Prison Trust. The Company's registered office is: 126 New London Road, Chelmsford, Essex. CM2 0RG.

The directors (the charity trustees) during the year are as follows:

Mr A Hare (Chairman)	Mr J McMaster
Mr P Toms (Vice Chairman)	Mr G Thrussell
Mr T Diaper (Vice Chairman)	Mr J Little
Mr M Riddle (Secretary)	

Structure, Governance and Management

The charity is a Company limited by Guarantee, Registration no. 5158507, and it is therefore governed by its Memorandum and Articles of Association.

New trustee directors are appointed from time to time as required, by the vote of the existing trustees.

Objectives and Activities

The Company continues to pursue the objects for which it was set up, as set out in the Memorandum and Articles of Association, namely:

- to advance the Christian faith (particularly, but not exclusively, in prisons and amongst the families of prisoners);
- to advance education (particularly, but not exclusively, among prisoners) in accordance with Christian principles;
- to relieve persons (particularly, but not exclusively, prisoners and their families) who are in conditions of need or hardship or who are aged or sick.

Achievements and Performance

During the year the Company continued to provide a valuable ministry to many individuals in prison, and to their families. For details of this work, together with the Company's plans for the future, please read the Chairman's Report on pages 3.

DIRECTORS REPORT FOR THE YEAR ENDED 31 DECEMBER 2020 (continued)

Public Benefit

In carrying out its activities in the year under review, the trustees have complied with the duty in Section 17 of the Charities Act 2011 to have due regard to the public benefit guidance issued by the Charity Commission, and are satisfied that the activities mentioned above and in the Chairman's report have all been for the public benefit.

Financial Review

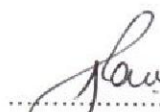
The results for the period are set out on pages 5 - 6. The Company's General Fund income increased by 18% in the year, while General Fund expenditure decreased by 7%. As a result, a surplus of £46,395 was achieved, compared with a surplus of £18,551 in the previous year.

The Directors regularly review the reserves of the charity to ensure that sufficient liquid funds are available to meet ongoing obligations. The Company does not require a formal investment policy at the present time.

The major risks to which the company is exposed, as identified by the directors, are regularly reviewed. Systems are in place to mitigate those risks and further systems are established as necessary.

This report has been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

By Order of the Board


.....
Mr Alan Hare
Director

Date: 24.6.2021

CHAIRMAN'S REPORT FOR THE YEAR ENDED 31 DECEMBER 2020

"The unfolding of your words gives light." Psalm 119:130

During 2020 the global pandemic had a major impact on Daylight's work in prisons. After the year starting normally with Sunday services and Bible Studies being taken by Daylight staff and volunteers, when the first national lockdown was introduced in March all prisoners were restricted to their cells for most of the day, no volunteers were allowed into any prison, and Daylight people undertaking chaplaincy roles found major changes to what was permitted.

As we were contemplating the restrictions one of our supporters wrote the following to us, quoting our February newsletter: *In the entry about Ed and Chloe there are the words "... resting in the knowledge that God's way is perfect." It's true of the current circumstances too. I recall the shutting of the Bamboo curtain to missionary work in China in the 1950/60s. Was God constrained? No, the church under extreme pressure grew and grew. HE still does over and above what we might think or imagine. As you and the team look back in months to come I trust you will see much evidence of God at work without human agency.*

In the gracious providence of God, we are encouraged to believe that this has been happening.

Unable to take Sunday services we started to produce weekly messages for distribution to prison residents who would normally attend Sunday services. These were well received by Managing Chaplains, and, it transpired, were requested and read by many prisoners who would not normally attend services.

Our volunteers, unable to go into prisons, have nevertheless maintained contact with the prisons in their area, regularly asking for matters for prayer and also sending in the messages we have been producing centrally, enhancing the relationships between volunteer groups and Managing Chaplains.

In the grace of God, the restricted regimes provided opportunities that had not been there before and this has resulted in the distribution of books and booklets, which have led to further conversations.

The Lord has been gracious in giving us tokens of encouragement. In addition to many in the heart of the work, the Lord has also continued to bless Daylight financially during the year, as the accounts clearly testify. This has enabled us to make a donation to DayOne towards the cost of the diaries for prisoners, the original foundation of Daylight's ministry.

With the widespread use of Zoom our Chief Executive has been able to update a number of supporting churches remotely, and, looking forward, there are lessons learned from the use of technology during the year which can be used in future ministry opportunities.

The Board wishes to record its thanks to the Chief Executive and our staff, and to the many volunteers and supporters who, under God's gracious hand, sustain the work. The Lord has been good to us: *Wonderful are your works; my soul knows it very well.* Psalm 139:14


.....
Mr Alan Hare
Chairman

TO THE DIRECTORS OF DAYLIGHT CHRISTIAN PRISON TRUST

I report on the accounts of the Company for the year ended 31 December 2020 set out on pages 5 to 9.

Respective responsibilities of trustees and examiner

The charity's trustees 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 Act)) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts (under section 145 of the Act);
- to follow the procedures laid down in the General Directions given by the Charity Commissioners (under section 145 (5)(b) of the Act); and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. 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 statement below.


Independent Examiner's Statement, report and opinion

In connection with my examination, I can confirm that -

- 1) in accordance with Regulation 31 of The Charities (Accounts and Reports) Regulations 2008, the accounts of this incorporated charity are not required to be audited under Part 16 of the Companies Act 2006;
- 2) this is a report in respect of an examination carried out under section 145 of the Charities Act 2011 and in accordance with any directions given by the Commission under that section which are applicable; and
- 3) that no matter has come to my attention in connection with my examination which gives me reasonable cause to believe that in any material respect the requirements
 - to keep accounting records in accordance with section 386 of the Companies Act 2006;
 - to prepare financial statements which accord with the accounting records and comply with the accounting requirements of section 396 of the Companies Act 2006 and;
 - that the financial statements be prepared in accordance with the methods and principles set out in the Statement of Recommended Practice: Accounting and Reporting by Charities (effective 1/1/2015)

have not been met; or

to which, in my opinion, attention should be drawn in my report in order to enable a proper understanding of the accounts to be reached.

 24/6/2021

Adam Hotson FCCA
APH Accountancy Services Ltd
Office 2 The Reach
687-693 London Road
Westcliff on Sea
Essex. SS0 9PD

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2020
(incorporating the statutory Income and Expenditure Account)

	Note	2020			2019		
		General Fund 2020 £	Restricted Funds 2020 £	Total 2020 £	General Fund 2019 £	Restricted Funds 2019 £	Total 2019 £
Incoming Resources							
<u>From generated funds</u>							
Voluntary income		132,200	23,991	156,191	113,666	27,972	141,638
Government grant received		2,338		2,338			
Interest received		46		46	59		59
Total incoming resources		134,584	23,991	158,575	113,725	27,972	141,697
Resources expended							
Cost of Generating Funds	2	1,542		1,542	1,133		1,133
Charitable Activities	3	86,647	23,991	110,638	94,041	27,972	122,013
Total Resources Expended		88,189	23,991	112,180	95,174	27,972	123,146
Net Movement of Resources		46,395		46,395	18,551		18,551
Transfer between Funds							
		46,395		46,395	18,551		18,551
General Fund brought forward		51,521		51,521	32,970		32,970
General Fund carried forward		97,916		97,916	51,521		51,521

The notes on pages 7 to 9 form part of these financial statements.

DAYLIGHT CHRISTIAN PRISON TRUST

BALANCE SHEET AS AT 31 DECEMBER 2020

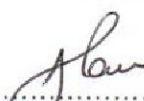
	General Fund <u>Note</u> <u>2020</u> £	Restricted Funds <u>2020</u> £	Total <u>2020</u> £	General Fund <u>2019</u> £	Restricted Funds <u>2019</u> £	Total <u>2019</u> £
FIXED ASSETS	6	75	75	112		112
CURRENT ASSETS						
Debtors & Prepayments	7	1,648	1,648	1,756		1,756
Cash at Bank & in hand		99,615	99,615	54,300		54,300
		101,263	101,263	56,056		56,056
CREDITORS:						
Due within one year	8	3,422	3,422	4,647		4,647
		97,841	97,841	51,409		51,409
NET ASSETS		97,916	97,916	51,521		51,521
Financed by:						
RESERVES						
Accumulated Income Fund		97,916	97,916	51,521		51,521

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006 and that the members have not required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of the accounts.

The accounts have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

Approved on behalf of the Board



 Mr Alan Hare (Director)

Date: 24 JUNE 2021

The notes on pages 7 to 9 form part of these financial statements

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2020

1. Accounting Policies

The following accounting policies have been used consistently in dealing with items which are considered material in relation to the charity's financial statements.

(a) Basis of accounting

The financial statements have been prepared under the historical cost convention and in accordance with the Charities Statement of Recommended Practice: "Accounting and Reporting by Charities: Statement of Recommended Practice-applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)"; and with applicable regulations.

(b) Going concern

At the time of approving the accounts, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the accounts.

(c) Incoming Resources

Voluntary income represents donations received during the year, including tax repayments receivable. Rent received comprises income from the subletting of part of the premises occupied by the Charity, including contributions to the utility bills.

Interest received comprises income on the charity's bank accounts.

(d) Resources Expended

The cost of generating funds are costs incurred in promoting the charity and its work. Charitable Activities Expenditure comprises all expenditure directly related to the charity's work. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them, including support and governance costs. The charity is not registered for VAT, and accordingly costs are recorded at the full amount including VAT.

(e) Tangible Fixed Assets and Depreciation

Depreciation is provided on fixed assets to write off the cost of the assets over their expected useful lives, at the following annual rate:

Office Equipment	33% reducing balance
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NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2020 (Cont.)

2. Costs of Generating Funds	General	Restricted	Total	General	Restricted	Total
	Fund	Funds		Fund	Funds	
	<u>2020</u>	<u>2020</u>		<u>2019</u>	<u>2019</u>	
	£	£	£	£	£	£
Advertising & Fundraising costs	1,542		1,542	1,133		1,133
	1,542		1,542	1,133		1,133
3. Charitable Activities						
Personnel costs (note 5)	62,661	23,991	86,652	62,077	27,972	90,049
Rent	7,200		7,200	7,200		7,200
Rates, water & electricity	1,547		1,547	1,775		1,775
Premises insurance	874		874	792		792
Repairs & renewals	0		0	74		74
Telephone	1,301		1,301	1,272		1,272
System support costs	4,112		4,112	4,113		4,113
Motor & Travelling Expenses	2,637		2,637	12,233		12,233
Printing, Postage & Stationery	2,770		2,770	2,032		2,032
Depreciation	37		37	55		55
Bank Charges	60		60	60		60
Donation to Day One	3,000		3,000	0		0
Administration & office expenses	(752)		(752)	1,268		1,268
Accountancy Fees	1200		1200	1,110		1,110
	83,647	23,991	107,638	94,041	27,972	122,013
4. Net Movement of Resources						
This is stated after charging:-						
Independent Examiner's fee	840		840	840		840
Director's Remuneration						
5. Personnel costs						
Wages & salaries	39,751	23,991	63,742	35,119	27,972	63,091
Social security costs	1,158		1,158	2,040		2,040
Pension scheme contributions	4,143		4,143	3,268		3,268
Consultancy costs	17,609		17,609	21,650		21,650
	62,661	23,991	86,652	62,077	27,972	90,049

The average number of persons employed during the year was 3 (2019: 3)

The Consultancy costs represent payments to the company of Mr S St John for his work as Chief Executive.

There were no payments to any of the trustees.

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2020 (Cont.)

6. Fixed Assets	Office Equipment	Total
Cost		
Brought forward	6,111	6,111
Disposals		
Carried forward 31/12/2020	<u>6,111</u>	<u>6,111</u>
<u>Depreciation</u>		
Brought forward	5,999	5,999
Disposal		
Charge for the year	<u>37</u>	<u>37</u>
	<u>6,036</u>	<u>6,036</u>
Net Book Value 31/12/2020	<u>75</u>	<u>75</u>
Net Book Value 31/12/2019	<u>112</u>	<u>112</u>

7. Debtors & Prepayments	General	Restricted	Total	General	Restricted	Total
	Fund <u>2020</u>	Funds <u>2020</u>		Fund <u>2019</u>	Funds <u>2019</u>	
	£	£	£	£	£	£
Income tax recoverable	1,648		1,648	1,756		1,756
Debtors & prepayments						
	<u>1,648</u>		<u>1,648</u>	<u>1,756</u>		<u>1,756</u>

8. Creditors: Amounts due Within One Year.

Other creditors and accruals	3,422	3,422	4,647	4,647
	<u>3,422</u>	<u>3,422</u>	<u>4,647</u>	<u>4,647</u>

9. Restricted Funds

	<u>B/f</u>	<u>Income</u>	<u>Expenditure</u>	<u>Transfers</u>	<u>C/f</u>
Donations for support of staff		23,991	(23,991)		
		<u>23,991</u>	<u>(23,991)</u>		