

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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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 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

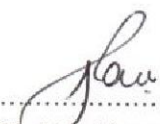
The results for the period are set out on pages 5 - 6. The Company's General Fund income increased by 18% in the year, while General Fund expenditure decreased by 7%. As a result, a surplus of £46,395 was achieved, compared with a surplus of £18,551 in the previous year.

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)

	<u>Note</u>	General Fund <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> £
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

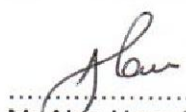
	Note	General Fund 2020 £	Restricted Funds 2020 £	Total 2020 £	General Fund 2019 £	Restricted Funds 2019 £	Total 2019 £
FIXED ASSETS	6	75		75	112		112
CURRENT ASSETS							
Debtors & Prepayments	7	1,648		1,648	1,756		1,756
Cash at Bank & in hand		99,615		99,615	54,300		54,300
		101,263		101,263	56,056		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.)

	General Fund <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> £
2. Costs of Generating Funds						
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	6,111	6,111
<u>Depreciation</u>		
Brought forward	5,999	5,999
Disposal		
Charge for the year	37	37
	6,036	6,036
Net Book Value 31/12/2020	75	75
Net Book Value 31/12/2019	112	112

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

8. Creditors: Amounts due Within One Year.

Other creditors and accruals	3,422	3,422	4,647	4,647
	3,422	3,422	4,647	4,647

9. Restricted Funds

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