

Company Registration No. 5158507  
Charity Registration No. 1104726

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**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

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**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)

	<b>Note</b>	<b>General Fund</b>	<b>Restricted Fund</b>	<b>Total</b>	<b>General Fund</b>	<b>Restricted Fund</b>	<b>Total</b>
		<b>2021</b>	<b>2021</b>	<b>2021</b>	<b>2020</b>	<b>2020</b>	<b>2020</b>
		<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Incoming Resources</b>							
<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
<b>Total Incoming resources</b>		<b>163,210</b>	<b>24,440</b>	<b>187,650</b>	<b>134,584</b>	<b>23,991</b>	<b>158,575</b>
<b>Resources expended</b>							
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
<b>Total Resources Expended</b>		<b>101,109</b>	<b>24,440</b>	<b>125,549</b>	<b>88,189</b>	<b>23,991</b>	<b>112,180</b>
<b>Net Movement of Resources</b>	4	<b>62,101</b>		<b>62,101</b>	<b>46,395</b>		<b>46,395</b>
<b>Transfer between Funds</b>							
		<b>62,101</b>		<b>62,101</b>	<b>46,395</b>		<b>46,395</b>
<b>General Fund brought forward</b>		<b>97,916</b>		<b>97,916</b>	<b>51,521</b>		<b>51,521</b>
<b>General Fund carried forward</b>		<b>160,017</b>		<b>160,017</b>	<b>97,916</b>		<b>97,916</b>

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

## DAYLIGHT CHRISTIAN PRISON TRUST

## BALANCE SHEET AS AT 31 DECEMBER 2021

	<u>Note</u>	General Fund <u>2021</u> £	Restricted Fund <u>2021</u> £	Total <u>2021</u> £	General Fund <u>2020</u> £	Restricted Fund <u>2020</u> £	Total <u>2020</u> £
<b>FIXED ASSETS</b>	6	50		50	75		75
<b>CURRENT ASSETS</b>							
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
<b>CREDITORS:</b>							
Due within one year	8	5,486		5,486	3,422		3,422
		159,967		159,967	97,841		97,841
<b>NET ASSETS</b>		160,017		160,017	97,916		97,916
Financed by:							
<b>RESERVES</b>							
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: 14.7.22

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

	General Fund	Restricted Fund	Total	General Fund	Restricted Fund	Total
	<u>2021</u>	<u>2021</u>	<u>2021</u>	<u>2020</u>	<u>2020</u>	<u>2020</u>
	£	£	£	£	£	£
<b>2. Costs of Generating Funds</b>						
Advertising & Fundraising costs	2,050		2,050	1,542		1,542
	<b>2,050</b>		<b>2,050</b>	<b>1,542</b>		<b>1,542</b>

**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
	<b>99,059</b>	<b>24,440</b>	<b>123,499</b>	<b>83,647</b>	<b>23,991</b>	<b>107,638</b>

**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
	<b>70,793</b>	<b>24,440</b>	<b>95,233</b>	<b>62,661</b>	<b>23,991</b>	<b>86,652</b>

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.)

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

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

**8. Creditors: Amounts due Within One Year.**

Other creditors and accruals	5,486	5,486	3,422	3,422
	5,486	5,486	3,422	3,422

**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		24,440	(24,440)		
		24,440	(24,440)		