

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**

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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 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 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
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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 Fund <u>2022</u> £	Restricted Fund <u>2022</u> £	Total <u>2022</u> £	General Fund <u>2021</u> £	Restricted Fund <u>2021</u> £	Total <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
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NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2022 (Cont.)

	General Fund <u>2022</u> £	Restricted Fund <u>2022</u> £	Total <u>2022</u> £	General Fund <u>2021</u> £	Restricted Fund <u>2021</u> £	Total <u>2021</u> £
2. Costs of Generating Funds						
Advertising & Fundraising costs	3,855		3,855	2,050		2,050
	<u>3,855</u>		<u>3,855</u>	<u>2,050</u>		<u>2,050</u>

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
	<u>101,170</u>	<u>24,169</u>	<u>125,339</u>	<u>99,059</u>	<u>24,440</u>	<u>123,499</u>

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
	<u>74,519</u>	<u>24,169</u>	<u>98,688</u>	<u>70,793</u>	<u>24,440</u>	<u>95,233</u>

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	1,498	1,498
<u>Depreciation</u>		
Brought forward	6,061	6,061
Disposal	4,613	4,613
Charge for the year	50	50
	1,498	1,498
Net Book Value 31/12/2022	0	0
Net Book Value 31/12/2021	50	50

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

8. Creditors: Amounts due Within One Year.

Other creditors and accruals	3,343	3,343	5,486	5,486
	3,343	3,343	5,486	5,486

9. Restricted Funds

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