

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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DIRECTORS' REPORT FOR THE YEAR ENDED 31 DECEMBER 2023

The directors have pleasure in presenting their annual report and the unaudited financial statements of the Company for the year ended 31 December 2023. 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) – 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

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 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

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"..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.

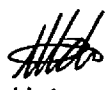
Independent Examiner's Statement, report and opinion

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
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687-693 London Road
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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 2023 £	Restricted Fund 2023 £	Total 2023 £	General Fund 2022 £	Restricted Fund 2022 £	Total 2022 £
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
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NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2023 (Cont.)

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

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
	111,743	4,438	116,181	101,170	24,169	125,339

4. Net Movement of Resources

This is stated after charging:-

Independent Examiner's fee	984		984			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
	80,727	4,438	85,165	74,519	24,169	98,688

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 Fund 2023 £	Restricted Fund 2023 £	Total 2023 £	General Fund 2022 £	Restricted Fund 2022 £	Total 2022 £
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

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