

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 2024**

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**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**

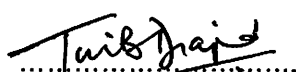
The results for the period are set out on pages 5 - 6. The Company's General Fund income increased by 19.3% in the year, the General Fund expenditure increased by 56.6%. As a result, a deficit of £52,461 was achieved, compared with a deficit of £6,031 in the previous year. Bank reserves remain sufficient 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 20<sup>th</sup> 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.



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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> £
<b>Incoming Resources</b>							
<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
<b>Total incoming resources</b>		137,819	7,017	144,836	115,463	4,438	119,901
<b>Resources expended</b>							
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
<b>Total Resources Expended</b>		190,280	7,017	197,297	121,494	4,438	125,932
<b>Net Movement of Resources</b>	4	(52,461)		(52,461)	(6,031)		(6,031)
<b>Transfer between Funds</b>							
		(52,461)		(52,461)	(6,031)		(6,031)
<b>General Fund brought forward</b>		168,430		168,430	174,461		174,461
<b>General Fund carried forward</b>		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

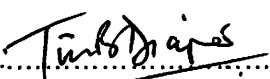
	Note	General Fund 2024 £	Restricted Fund 2024 £	Total 2024 £	General Fund 2023 £	Restricted Fund 2023 £	Total 2023 £
<b>FIXED ASSETS</b>	6	2,497		<b>2,497</b>	1,565		1,565
<b>CURRENT ASSETS</b>							
Debtors & Prepayments	7	2,525		<b>2,525</b>	2,366		2,366
Cash at Bank & in hand		112,263		<b>112,263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

	General Fund 2024 £	Restricted Fund 2024 £	Total 2024 £	General Fund 2023 £	Restricted Fund 2023 £	Total 2023 £
<b>2. Costs of Generating Funds</b>						
Advertising & Fundraising costs	9,668		9,668	4,908		4,908
Rebranding & 20 <sup>th</sup> Anniversary	20,220		20,220	4,843		4,843
	<b>29,888</b>		<b>29,888</b>	<b>9,751</b>		<b>9,751</b>

**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
	<b>160,392</b>	<b>7,017</b>	<b>167,409</b>	<b>111,743</b>	<b>4,438</b>	<b>116,181</b>

**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
	<b>115,219</b>	<b>7,017</b>	<b>122,236</b>	<b>80,727</b>	<b>4,438</b>	<b>80,727</b>

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
<u>Depreciation</u>		
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

	General Fund 2024 £	Restricted Fund 2024 £	Total 2024 £	General Fund 2023 £	Restricted Fund 2023 £	Total 2023 £
<b>7. Debtors &amp; Prepayments</b>						
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)		