

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 2016**

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COMPANIES HOUSE

David Cooke & Co
Chartered Accountants
5 Briar Close
Banbury
Oxon. OX16 9DS

DAYLIGHT CHRISTIAN PRISON TRUST

DIRECTORS REPORT FOR THE YEAR ENDED 31 DECEMBER 2016

The directors have pleasure in presenting their report and the Financial Statements of the Company for the year ended 31 December 2016.

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) (appointed May 2016)	Mr M Riddle (Secretary)
Mr J McMaster (appointed May 2016)	Mr G Thrussell (appointed March 2016)
Mr P Philpott (Chairman) (retired October 2016)	Mr P Toms

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 and 4.

DAYLIGHT CHRISTIAN PRISON TRUST

DIRECTORS REPORT FOR THE YEAR ENDED 31 DECEMBER 2016 (continued)

Public Benefit

In carrying out its activities in the year under review, the trustees have had 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 page 6. The Company's income was encouragingly higher than the previous year. Expenditure was also somewhat higher, but nevertheless a small surplus of just over £2,300 was achieved, compared with £5,200 in the previous year.

The directors consider the state of the Company's affairs to be satisfactory. 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



A Hare

Director

Date: 1 APRIL 2017

DAYLIGHT CHRISTIAN PRISON TRUST
CHAIRMAN'S REPORT FOR THE YEAR ENDED 31 DECEMBER 2016

"I was in prison and ye came unto me" Matthew 25.36.

Taking 'church' into prison, i.e. the preaching and teaching of God's word, together with prayer and praise to God, remains the core activity of the Daylight staff and volunteers. Each week, you will find Daylight in prisons the breadth and length of England and Wales and in Scotland as well. Specifically, 2016 saw the expansion of the work in the North with the appointment of a new Regional Director.

There have been significant changes in the Board with three new Trustees being appointed through the year. We particularly thank Paul Philpott for all the service he gave to Daylight over so many years and for his chaplaincy work at Maidstone for more than 25 years. He has been sorely missed by the Trustees since his retirement in October but remains involved as a member of his local Daylight Prayer and Support Group where his prayers are very much appreciated.

The prayerful interest of our Prayer and Support Groups is continuously appreciated and we have seen many, many prayers answered during the year. Time after time we have heard about situations being prayed for and then those prayers being answered. And 'please pray' is so often the request of the prisoners we meet week by week.

So, prayer continues to be central to Daylight's work. As does the preaching of the Word of God at Sunday services in prison chapels and teaching in regular Bible Studies. Staff and volunteers spend many hours sowing the seed in a 'church' environment, with the prayers of all our supporters watering it. God alone knows the fruit which is now growing as a result of His word being preached as 'Daylight' has gone into prisons through another year.

Another fruit of our focus on the Word of God is the reputation of Daylight through our presence in Chaplaincy teams around the country. This brings contact with the full range of prisoners, not just those who come to the chapel on a Sunday or a Bible Study, and with staff as well

As a Board, we understand the nature of the work our volunteers are involved with and we take volunteer training seriously. A new Volunteer Training Manual has been produced to formalise the training of those going into prison on Daylight's behalf.

As we read those words of Jesus at the head of this report, we can say that we have been in prison so many times in 2016 and came with:-

- Sunday Services
- Bible Studies
- Christianity Explored and Discipleship Explored (Prison Edition) Courses
- Letter Writing
- Science & Faith Course
- Various Mentoring and 1:1 meetings

The Board wishes to record its thanks to the Chief Executive and our staff, and to the many volunteers and supporters who sustain the work.

DAYLIGHT CHRISTIAN PRISON TRUST

CHAIRMAN'S REPORT FOR THE YEAR ENDED 31 DECEMBER 2016 (continued)

Above all else, we thank God for blessing the work through another year. That includes giving us a healthy financial position through another year (our 3rd year of surplus after a period of decline)

A handwritten signature in black ink, appearing to read 'Alan', with a stylized flourish at the end.

Alan Hare

Chairman

INDEPENDENT EXAMINER'S REPORT
TO THE DIRECTORS OF DAYLIGHT CHRISTIAN PRISON TRUST

I report on the accounts of the Company for the year ended 31 December 2016 set out on pages 6 to 10.

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

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.



David Cooke MA (Oxon) FCA FCIE
David Cooke and Co.
Chartered Accountants
5 Briar Close, Banbury,
Oxon. OX16 9DS

Date: 24/4/17

DAYLIGHT CHRISTIAN PRISON TRUST**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2016**

(incorporating the statutory Income and Expenditure Account)

		General Fund <u>2016</u> £	Restricted Funds <u>2016</u> £	Total <u>2016</u> £	General Fund <u>2015</u> £	Restricted Funds <u>2015</u> £	Total <u>2015</u> £
Incoming Resources	<u>Note</u>						
<u>From generated funds</u>							
Voluntary income		106,438	22,647	129,085	98,818	22,036	120,854
Rent received		1,331	-	1,331	2,147	-	2,147
Interest received		23	-	23	-	-	-
Total incoming resources		107,792	22,647	130,439	100,965	22,036	123,001
Resources expended							
Cost of Generating Funds	2	2,869	-	2,869	1,883	-	1,883
Charitable Activities	3	102,616	22,647	125,263	93,843	22,036	115,879
Total Resources Expended		105,485	22,647	128,132	95,726	22,036	117,762
Net Movement of Resources		2,307	-	2,307	5,239	-	5,239
Transfer between Funds		-	-	-	-	-	-
		2,307	-	2,307	5,239	-	5,239
General Fund brought forward		39,390	-	39,390	34,151	-	34,151
General Fund carried forward		41,697	-	41,697	39,390	-	39,390

The notes on pages 8 to 10 form part of these financial statements.

DAYLIGHT CHRISTIAN PRISON TRUST**BALANCE SHEET AS AT 31 DECEMBER 2016**

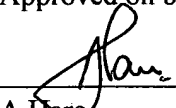
	Note	General Fund <u>2016</u> £	Restricted Funds <u>2016</u> £	Total <u>2016</u> £	General Fund <u>2015</u> £	Restricted Funds <u>2015</u> £	Total <u>2015</u> £
FIXED ASSETS	7	377	-	377	566	-	566
CURRENT ASSETS							
Debtors & Prepayments	8	552	-	552	786	-	786
Cash at Bank & in hand		43,482	-	43,482	40,580	-	40,580
		44,034	-	44,034	41,366	-	41,366
CREDITORS:							
Due within one year	9	2,714	-	2,714	2,542	-	2,542
		41,320	-	41,320	38,824	-	38,824
NET ASSETS		<u>41,697</u>	<u>-</u>	<u>41,697</u>	<u>39,390</u>	<u>-</u>	<u>39,390</u>
Financed by:							
RESERVES							
Accumulated Income Fund		<u>41,697</u>	<u>-</u>	<u>41,697</u>	<u>39,390</u>	<u>-</u>	<u>39,390</u>

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:


 A Hare
 Director

Date: 1 APRIL 2017

The notes on pages 8 to 10 form part of these financial statements.

DAYLIGHT CHRISTIAN PRISON TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2016

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 in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard for Smaller Entities published on 16 July 2014, the Financial Reporting Standard for Smaller Entities (FRSSE), the Charities Act 2011 and applicable regulations. The accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note to these accounts.

(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.

(f) 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	33.33% reducing balance
Motor vehicles	25.00% straight line

DAYLIGHT CHRISTIAN PRISON TRUST**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2016 (Cont.)**

	General Fund <u>2016</u> £	Restricted Funds <u>2016</u> £	Total <u>2016</u> £	General Fund <u>2015</u> £	Restricted Funds <u>2015</u> £	Total <u>2015</u> £
2. Costs of Generating Funds						
Advertising & Fundraising costs	2,869	-	2,869	1,883	-	1,883
	<u>2,869</u>	<u>-</u>	<u>2,869</u>	<u>1,883</u>	<u>-</u>	<u>1,883</u>

3. Charitable Activities

Personnel costs (note 5)	64,891	22,617	87,508	56,129	21,936	78,065
Rent	7,200	-	7,200	7,200	-	7,200
Rates, water & electricity	1,851	-	1,851	1,885	-	1,885
Premises insurance	843	-	843	814	-	814
Repairs & renewals	605	-	605	-	-	-
Telephone	1,419	-	1,419	1,446	-	1,446
System support costs	6,988	-	6,988	7,193	-	7,193
Motor & Travelling Expenses	15,479	-	15,479	15,010	-	15,010
Printing, Postage & Stationery	2,353	-	2,353	3,065	-	3,065
Depreciation	189	-	189	283	-	283
Support for ex-prisoners	-	30	30	-	100	100
Administration & office expenses	273	-	273	293	-	293
Independent Examination	525	-	525	525	-	525
	<u>102,616</u>	<u>22,647</u>	<u>125,263</u>	<u>93,843</u>	<u>22,036</u>	<u>115,879</u>

4. Net Movement of Resources

This is stated after charging:-

Independent Examiner's fee	525	-	525	525	-	525
Director's Remuneration	-	-	-	-	-	-

5. Personnel costs

Wages, salaries & social security costs	45,572	22,617	68,189	39,621	21,936	61,557
Social security costs	1,290	-	1,290	1,975	-	1,975
Pension scheme contributions	2,672	-	2,672	3,240	-	3,240
Consultancy costs	15,357	-	15,357	11,293	-	11,293
	<u>64,891</u>	<u>22,617</u>	<u>87,508</u>	<u>56,129</u>	<u>21,936</u>	<u>78,065</u>

The average number of persons employed during the year was 4 (2015: 4).

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.

DAYLIGHT CHRISTIAN PRISON TRUST**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2016 (Cont.)****7. Fixed Assets**

	Office Equipment	Motor Vehicles	Total
<u>Cost</u>			
Brought forward	6,111	4,200	10,311
Additions	-	-	-
Carried forward 31/12/16	6,111	4,200	10,311
<u>Depreciation</u>			
Brought forward	5,545	4,200	9,745
Charge for the year	189	-	189
	5,734	4,200	9,934
Net Book Value 31/12/16	377	-	377
Net Book Value 31/12/15	566	-	566

	General Fund <u>2016</u> £	Restricted Funds <u>2016</u> £	Total <u>2016</u> £	General Fund <u>2015</u> £	Restricted Funds <u>2015</u> £	Total <u>2015</u> £
8. Debtors & Prepayments						
Income tax recoverable	552	-	552	786	-	786
Debtors & prepayments	-	-	-	-	-	-
	552	-	552	786	-	786

9. Creditors: Amounts due Within One Year.

Other creditors and accruals	2,714	-	2,714	2,542	-	2,542
	2,714	-	2,714	2,542	-	2,542

10. Restricted Funds

	B/f	Income	Expenditure	Transfers	C/f
Donations for support of staff	-	22,617	(22,617)	-	-
Donations: ex-prisoners' support	-	30	(30)	-	-
	-	22,647	(22,647)	-	-