

Company Registration No. 5158507
Charity Registration No. 1104726

DAYLIGHT CHRISTIAN PRISON TRUST

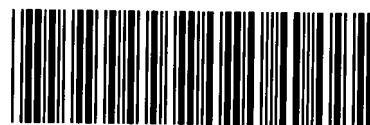
A Company Limited by Guarantee

**FINANCIAL STATEMENTS FOR THE YEAR
ENDED 31 DECEMBER 2018**

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MONDAY



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COMPANIES HOUSE

APH Accountancy Services Ltd
Chartered Certified Accountants
Office 2 The Reach
687-693 London Road
Westcliff on Sea
Essex. SS0 9PD

DIRECTORS' REPORT FOR THE YEAR ENDED 31 DECEMBER 2018

The directors have pleasure in presenting their report and the Financial Statements of the Company for the year ended 31 December 2018.

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 M Riddle (Secretary)	Mr T Diaper

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.

DIRECTORS REPORT FOR THE YEAR ENDED 31 DECEMBER 2018 (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 General Fund income increased by 24% in the year, while General Fund expenditure decreased by 14%. As a result, a surplus of approximately £16,700 was achieved, compared with a deficit of £25,500 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 A Hare
Director

Date: 24/07/2019

CHAIRMAN'S REPORT FOR THE YEAR ENDED 31 DECEMBER 2018

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

The preaching and teaching of God's word, together with prayer and praise to God, remain the core activity of Daylight's staff and volunteers. Each week, you will find Daylight in prisons the breadth and length of England and Wales and in Scotland as well and 2018 saw the continued expansion of the work in the North with new opportunities and the involvement of new churches and individual supporters.

The prayerful interest of our Prayer and Support Groups is invaluable and we have seen 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 for me' is so often the request of the prisoners we meet week by week and those contacted through our letter writing ministry.

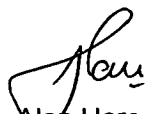
Members of staff and some volunteers undertake chaplaincy duties in various prisons; these bring contact with a full range of prisoners, not just those who come to the chapel on a Sunday or to a Bible Study, and also with prison staff.

Our close and valued relationship with Christianity Explored continues and the course has again proved to be effective when it is used.

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

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.

Above all else, we acknowledge the goodness of God through what started as a difficult year and ended with the Charity on a much better financial footing. Last year, we noted that there had been a £25,500 deficit in the year after three successive years of surplus. The end of year bank balance was just £17,888 and the Chief Executive and Trustees gave serious and prayerful reflection on the matter. We are very thankful to God for blessing us financially so that the bank balance has more than doubled during 2018.



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 2018 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.

 24/1/2019

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 2018
(incorporating the statutory Income and Expenditure Account)

	<u>Note</u>	General Fund <u>2018</u> £	Restricted Funds <u>2018</u> £	Total <u>2018</u> £	General Fund <u>2017</u> £	Restricted Funds <u>2017</u> £	Total <u>2017</u> £
Incoming Resources							
<u>From generated funds</u>							
Voluntary income		123,670	25,071	148,741	98,990	24,394	123,384
Rent received							
Interest received		16		16	13		13
Total incoming resources		123,686	25,071	148,757	99,003	24,394	123,397
Resources expended							
Cost of Generating Funds	2	803		803	1,156		1,156
Charitable Activities	3	106,151	25,071	131,222	123,306	24,394	147,700
Total Resources Expended		106,954	25,071	132,025	124,462	24,394	148,856
Net Movement of Resources		16,732		16,732	(25,459)		(25,459)
Transfer between Funds							
		16,732		16,732	(25,459)		(25,459)
General Fund brought forward		16,238		16,238	41,697		41,697
General Fund carried forward		32,970		32,970	16,238		16,238

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

DAYLIGHT CHRISTIAN PRISON TRUST

BALANCE SHEET AS AT 31 DECEMBER 2018

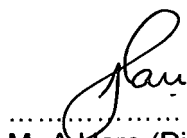
	<u>Note</u>	General Fund <u>2018</u> £	Restricted Funds <u>2018</u> £	<u>Total</u> <u>2018</u> £	General Fund <u>2017</u> £	Restricted Funds <u>2017</u> £	<u>Total</u> <u>2017</u> £
FIXED ASSETS	7	167		167			251
					251		
CURRENT ASSETS							
Debtors & Prepayments	8	548		548	673		673
Cash at Bank & in hand		35,898		35,898	17,888		17,888
		36,446		36,446	18,561		18,561
CREDITORS:							
Due within one year	9	3,643		3,643	2,574		2,574
		32,803		32,803	15,987		15,987
NET ASSETS		32,970		32,970	16,238		16,238
Financed by:							
RESERVES							
Accumulated Income Fund		32,970		32,970	16,238		16,238

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 A Hare (Director)

Date: 24/07/2019

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

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2018

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
Motor Vehicles	25% straight line

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2018 (Cont.)

	General Fund <u>2018</u> £	Restricted Funds <u>2018</u> £	Total <u>2018</u> £	General Fund <u>2017</u> £	Restricted Funds <u>2017</u> £	Total <u>2017</u> £
2. Costs of Generating Funds						
Advertising & Fundraising costs	803		803	1,156		1,156
	803		803	1,156		1,156

3. Charitable Activities

Personnel costs (note 5)	72,034	25,071	97,105	84,012	20,894	104,906
Rent	7,200		7,200	7,200		7,200
Rates, water & electricity	1,661		1,661	1,927		1,927
Premises insurance	785		785	764		764
Repairs & renewals	-		-	130		130
Telephone	1,170		1,170	1,271		1,271
System support costs	4,790		4,790	7,044		7,044
Motor & Travelling Expenses	14,962		14,962	15,598		15,598
Printing, Postage & Stationery	2,211		2,211	2,222		2,222
Conference costs	-		-	1,544	3,500	5,044
Depreciation	84		84	126		126
Bank Charges	70		70	-		-
Administration & office expenses	344		344	943		943
Independent Examination	840		840	525		525
	106,151	25,071	131,222	123,306	24,394	147,700

4. Net Movement of Resources

This is stated after charging:-

Independent Examiner's fee	840	840	525	525
Director's Remuneration				

5. Personnel costs

Wages & salaries	47,925	25,071	72,996	59,689	20,894	80,583
Social security costs	2,407		2,407	2,842		2,842
Pension scheme contributions	2,999		2,999	2,801		2,801
Consultancy costs	18,703		18,703	18,680		18,680
	72,034	25,071	97,105	84,012	20,894	104,906

The average number of persons employed during the year was 4 (2017: 5)

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.

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2018 (Cont.)

7. Fixed Assets	Office Equipment	Motor Vehicles	Total
Cost			
Brought forward	6,111	4,200	10,311
Additions			
Carried forward 31/12/18	<u>6,111</u>	<u>4,200</u>	<u>10,311</u>
Depreciation			
Brought forward	5,860	4,200	10,060
Charge for the year	<u>84</u>		<u>84</u>
	5,944	4,200	10,144
Net Book Value 31/12/2018	<u>167</u>		<u>167</u>
Net Book Value 31/12/2017	<u>251</u>		<u>251</u>

	General Fund 2018	Restricted Funds 2018	Total 2018	General Fund 2017	Restricted Funds 2017	Total 2017
	£	£	£	£	£	£
8. Debtors & Prepayments						
Income tax recoverable	548		548	673		673
Debtors & prepayments						
	<u>548</u>		<u>548</u>	<u>673</u>		<u>673</u>

9. Creditors: Amounts due Within One Year.

Other creditors and accruals	3,643	3,643	2,574	2,574
	<u>3,643</u>	<u>3,643</u>	<u>2,574</u>	<u>2,574</u>

10. Restricted Funds

	B/f	Income	Expenditure	Transfers	C/f
Donations for support of staff		25,071	(25,071)		
Donations: Conference costs		-	-		
		<u>25,071</u>	<u>(25,071)</u>		