DAYSPRING CHURCH TRUST

Accounts – 31st December 2025

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Charity number: 1170813

Accounts – 31st December 2025

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REPORT OF THE TRUSTEES
for the year ended 31st December 2025

The Trustees are pleased to present their annual report and financial statements of the charity for the year ended 31st December 2025.

The Financial Statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and complies with the Charity's governing document, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice (second edition) and Financial Reporting Standard FRS 102.

Reference and Administration Details
The charity's name is Dayspring Church Trust.

Charity Registration Number: 1170813

Registered Address: Dayspring Church Trust
67 Wyvern Avenue
Calne
Wiltshire
SN11 8NZ

Trustees
The Trustees and officers who served during the year and since the year end were as follows:

C West (Chair)
D Halls
R Mrode
D Whale
P Sims (appointed 26th February 2025)
H Marriott

Objects and Activities
The main objects of the charity are:

a) The advancement of the Christian faith
b) Relief of persons who are in conditions of need, hardship or distress, or who are aged or sick
c) The advancement of education on Christian principles in any educational establishment
d) To promote any other charitable objects as the Trustees think fit.

In planning the activities of the charitable company the trustees have considered the Charity Commission's guidance on public benefit and, in particular, the specific guidance on charities for the advancement of religion.

Achievements and Performance
The church continued to be present to the village of Derry Hill where the Sunday gatherings take place. At the summer fete, funds were raised for the Village Hall by offering drinks and cream teas. The turning on of the Christmas lights provided opportunity to involve more than 40 children who made nativity sun catchers and were offered goody bags with invitations to the carol service and to Alpha, as well as Christmas stickers, Bible Society Children's Christmas story book and a Luke's Gospel. The carol service went well, with several visitors.

Throughout the year, Sunday attendances remained more or less static with leavers and joiners. Gatherings continued with a rota of three band leaders. One Sunday each month is devoted to celebrating the Lord's Supper, led by a variety of church members, followed by brunch. The church was with difficulty able to maintain special Sunday sessions for children. With young people moving away for study and committed to part-time jobs, there is currently no demand for special youth sessions on Sunday.

REPORT OF THE TRUSTEES
for the year ended 31st December 2025 (Continued)

Achievements and Performance (continued)

The church gets together once a month on a Friday evening to share pizza and enjoy a time chatting and catching up. A midweek group for people of working age was started early in the year and has established itself with a committed membership. This now functions alongside a book club, the weekday morning prayer group on zoom, and *Renewed*—a group of older members. As a result, a significantly higher proportion of the church are involved in weekday connections than has been the case since its early years.

Dayspring continues to support the Open Blue a charity focused on those excluded because of rural isolation and poverty. Dayspring provides significant financial support and many of its volunteers are drawn from church members. In addition, the church raises funds for a school in Gautampuri in Delhi. Giving for this purpose has continued to exceed expectation

Leadership

Dayspring's ecumenical involvement through Calne Partnership of Churches and the strong relationship with the Pioneer network (our denominational link) is fostered through attendance by leaders at conferences. Carole West takes part in a regular online support group and attended a Senior Leaders Residential conference held at no charge for approximately 40 key leaders.

Financial Review
Total income in 2025 was £55,439 compared to £94,598 in 2024 and total expenditure was £73,417 compared to £68,312 in 2024. We continue to monitor the finances closely.

Reserves Policy
The Trustees believe in holding 3 months expenditure. The Trustees consider that this should be £26,250 held in general funds. Currently reserves are above this level and the Trustees will continue to monitor the financial position of the charity.

Structure, Governance and Management

Governing Document
Dayspring Church Trust is registered as a Charitable Incorporated Organisation with the Charity Commission. It was formed under a Trust Deed registered on 19th December 2016. It took over the assets and liabilities and charitable activities of Dayspring Church Trust, registered charity number 1057478.

Appointment of Trustees
The charity ensures existing trustees are kept informed of the activities and performance of the charity and are provided with regular management information.

The trustees are from a variety of backgrounds and locations. The composition of the board is regularly reviewed and will seek to appoint additional members with appropriate skills and expertise should the need arise. Interested parties are given details of the background of the charitable company in order to make them aware of current activities.

Approved by the directors on 13th October 2026 and signed on its behalf by:

Carole West
……
Trustee

Chippenham, Wiltshire

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

I report to the trustees on my examination of the accounts of Dayspring Church Trust for the year ended 31st December 2025.

Responsibilities and Basis of Report

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent Examiner's Statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

A P Williams FCCA
A J Carter & Co Limited
Chartered Certified Accountants

22b High Street
Witney
Oxon
OX28 6RB

15th October 2026

STATEMENT OF FINANCIAL ACTIVITIES
(including an income and expenditure account)
for the year ended 31st December 2025

	Note	Unrestricted Funds	Restricted Funds	Total Funds 2025	Total Funds 2024
		£	£	£	£
Income from:					
Donations and legacies	3	48,088	5,167	53,255	92,454
Investments	4	362	-	362	514
Other	5	1,822	-	1,822	1,630
Total incoming resources		50,272	5,167	55,439	94,598
Expenditure on:					
Raising funds		-	-	-	-
Charitable activities	6	67,320	6,097	73,417	68,312
Total expenditure		67,320	6,097	73,417	68,312
Net income/(expenditure) and net movement in funds for the year		(17,048)	(930)	(17,978)	26,286
Transfer between funds		-	-	-	-
Net movement in funds		(17,048)	(930)	(17,978)	26,286
Reconciliation of funds					
Total funds brought forward		54,133	3,010	57,143	30,857
Total funds carried forward		£37,085	£2,080	£39,165	£57,143

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derives from continuing activities.

BALANCE SHEET
as at 31st December 2025

	Note	2025 £	2024 £
Current assets			
Debtors	10	-	-
Cash at bank and in hand		40,395	59,613
Total current assets		40,395	59,613
Liabilities			
Creditors falling due within one year	11	1,230	2,470
Net current assets		39,165	57,143
Total net assets	12	39,165	57,143
The funds of the Charity			
Restricted income funds	13	2,080	3,010
Unrestricted income funds	13	37,085	54,133
Total charity funds		£39,165	£57,143

These accounts were approved by the trustees and authorised for issue on: 13th October 2026 and are signed on their behalf by:

Carole West
…….
Trustee

David Halls
…….
Trustee

The notes on pages 6 to 10 form part of these financial statements

NOTES TO THE ACCOUNTS
for the year ended 31st December 2025

1. **Accounting Policies**

The principal accounting policies adopted, judgments and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a) **Basis of Preparation**
The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

b) **Public Benefit Entity**
Dayspring Church Trust meets the definition of a public benefit entity under FRS 102.

c) **Going Concern**
The Trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

d) **Income Recognition Policies**
Items of income are recognised and included in the accounts when all of the following criteria are met:

- The charity has entitlement to the funds;
- any performance conditions attached to the items of income have been met or are fully within the control of the charity;
- there is sufficient certainty that receipt of the income is considered probable; and
- the amount can be measured reliably.

Income received in advance of a specific performance or provision of other specified service is deferred until the criteria for income recognition are met.

e) **Interest Receivable**
Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the bank.

f) **Fund Accounting**
Unrestricted funds are available to spend on activities that further any of the purposes of the Charity. Designated funds are unrestricted funds of the Charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for the particular areas of the Charity's work or for specific projects being undertaken by the Charity.

NOTES TO THE ACCOUNTS
for the year ended 31st December 2025 (continued)

g) **Expenditure and Irrecoverable VAT**
Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

h) **Cash at Bank and in Hand**
Cash at bank and cash in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

i) **Creditors and Provisions**
Creditors and provisions are recognised where the Charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

2. **Legal Status of the Charity**

Dayspring Church Trust is a registered charity and was formed under a Deed of Trust dated 13th May 1996. The Church has now transitioned to a CIO structure. The process involved a new charity being registered with the Charity Commission, charity number 1170813. The charity name, aims and objectives and trustees remain unchanged. Dayspring has been operating as the new charity since 1st January 2017.

3. **Income from donations**

	2025	2024
	£	£
Gifts and donations	53,255	92,454
	£53,255	£92,454

Of the £53,255 received in 2025 (2024: £92,454) £5,167 was restricted funds (2024: £6,081) and £48,088 (2024: £86,373) unrestricted funds.

4. **Investment income**

All of the Charity investment income arises from money held in the Lloyds Bank.

5. **Income earned from other sources**

	2025	2024
	£	£
Other	1,822	1,630
	£1,822	£1,630

NOTES TO THE ACCOUNTS
for the year ended 31st December 2025 (continued)

6. **Analysis of expenditure on charitable activities**

	Unrestricted	Restricted	2025 Total	2024 Total
	£	£	£	£
Grants in furtherance of charity objects:				
Gifts to other ministries	4,421	-	4,421	8,284
Activities in furtherance of charity objects:				
Membership subscriptions	138	-	138	213
Rent	7,710	-	7,710	7,569
Teaching resources	67	-	67	295
Music and PA resources	54	-	54	47
Social	575	-	575	833
Youth work	63	-	63	86
Children's work	313	-	313	353
Outreach	549	416	965	138
Delhi School	-	5,681	5,681	5,000
Leadership resources	1,644	-	1,644	444
External ministry	903	-	903	400
Ministry support	44,584	-	44,584	33,580
Ministry expenses	1,533	-	1,533	2,616
Training	486	-	486	-
Website and publicity	579	-	579	590
Management and administration:				
Office supplies	107	-	107	314
Legal and insurance	968	-	968	2,967
Equipment	120	-	120	1,952
Computer software and hardware	304	-	304	312
Sundries	178	-	178	88
Telephone	627	-	627	822
Postage	27	-	27	22
Bank charges	140	-	140	187
Accountancy	1,230	-	1,230	1,200
Total	£67,320	£6,097	£73,417	£68,312

Of the £73,417 expenditure in 2025 (2024: £68,312), £67,320 was charged to unrestricted funds (2025: £63,312) and £6,097 to restricted funds (2024: £5,000).

7. **Net income/(expenditure) for the year**

	2025	2024
This is stated after charging:	£	£
Independent examiner's fee	1,230	1,200

NOTES TO THE ACCOUNTS
for the year ended 31st December 2025 (continued)

8. **Analysis of staff costs and trustee remuneration and expenses**

During the year one of the Trustees received fees from the charity (as permitted by the Trust Deed) as follows:

	2025	2024
	£	£
D Halls	14,232	8,054
	£14,232	£8,054
Trustee expenses paid in the year were:	£1,915	£3,346

The trustee C West was reimbursed expenses totalling £1,768 (2024: £2,086) and D Halls £147 (2024: £1,260).

9. **Corporation tax**

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

10. **Debtors**

	2025	2024
	£	£
Prepayments	-	-
	£-	£-

11. **Creditors: amounts falling due within one year**

	2025	2024
	£	£
Accruals	1,230	2,470
	£1,230	£2,470

12. **Analysis of net assets between funds**

	General Fund	Designated Funds	Restricted Funds	Total
	£	£	£	£
Cash at bank and in hand	34,367	3,948	2,080	40,395
Other net current assets/(liabilities)	(1,230)	-	-	(1,230)
Total	£33,137	£3,948	£2,080	£39,165

NOTES TO THE ACCOUNTS
for the year ended 31st December 2025 (continued)

13. **Analysis of charitable funds**

Analysis of movements in restricted funds

	Balance 31.12.2024 £	Incoming resources £	Resources expended £	Transfers £	Funds 31.12.2025 £
Building fund	50	-	-	-	50
Spirituality Centre	425	-	-	-	425
Delhi School	2,503	4,505	(5,681)	-	1,327
Open Blue	-	662	(416)	-	246
Luke Jones Trip	9	-	-	-	9
Mutende Money Tree	23	-	-	-	23
Total	£3,010	£5,167	£(6,097)	£-	£2,080

Analysis of movements in unrestricted funds

	Balance 31.12.2024 £	Incoming resources £	Resources expended £	Transfers £	Funds 31.12.2025 £
General fund	50,547	49,910	(67,320)	-	33,137
Designated fund	3,586	362	-	-	3,948
Total	£54,133	£50,272	£(67,320)	£-	£37,085

Name of unrestricted fund	**Description, nature and purposes of the fund**
General fund	The 'free reserves' after allowing for all designated funds.
Designated fund	Designated for the set up of a new Spirituality Centre.

14. **Related party transactions**

During the year under review trustees, key management personnel and their close relatives made unrestricted donations totalling £24,726 (2024: £30,700) and restricted donations totalling £1,490 (2024: £1,202).

The trustees R Mrode and D Halls are also trustees of The Open Blue Trust. During the year Dayspring Church Trust paid £30,352 to The Open Blue Trust for staff support. Dayspring Church Trust received offerings from The Open Blue Trust of £896.