

**DAY ONE CHRISTIAN MINISTRIES  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2020**

Day One Christian Ministries  
Ryelands Road  
Leominster, Herefordshire, HR6 8NZ  
Telephone: 01568 613740  
Fax: 01568 611473

**Company Number: 260869  
Charity Number: 233465**

**The charity exists to**  
“Uphold and proclaim the Lord’s Day as:  
A creation ordinance  
A command of God  
A celebration of the resurrection of the Lord Jesus Christ  
A day of rest and worship of the glory of God and the benefit of man”

**DAY ONE CHRISTIAN MINISTRIES**  
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**FOR THE YEAR ENDED 31 DECEMBER 2020**

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## **DAY ONE CHRISTIAN MINISTRIES**

### **Directors of the Charity**

Rev Clive Anderson  
Rev Don Olden  
Rev Gareth James  
Rev Colin Jones (Chairman)  
Rev Howard Sayers  
Rev Dr Jim Winter  
Rev Ian Cooper

### **President**

Mr John Roberts

### **Managing Director and Company Secretary**

Mr Mark Roberts

### **Key Management Personnel**

The directors and Mr Mark Roberts

### **Staff and Addresses**

*Headquarters and registered office*  
Day One Christian Ministries  
Ryelands Road  
Leominster, Herefordshire, HR6 8NZ

Telephone: 01568 613740  
Fax: 01568 611473

### **Independent Examiners**

Jacob Cavenagh & Skeet  
5 Robin Hood Lane  
Sutton  
Surrey  
SM1 2SW

### **Bankers**

Barclays Bank plc  
81 Sydenham Road  
Sydenham  
London SE26 5UA

CAF Bank Limited  
PO BOX 289  
West Malling  
Kent ME19 4TA

**DAY ONE CHRISTIAN MINISTRIES**  
**NOTICE OF MEETING**

Notice is hereby given that the 82nd annual general meeting of Day One Christian Ministries will be held (DV) on 5 August 2021 at over Zoom conference software at 2pm for the following purposes:

1. To receive the financial statements for 2020 and the report of the independent examiner thereon.
2. To re-elect the following directors:

Rev Don Olden, Rev Howard Sayers, Rev Dr Jim Winter

who retire under article 26b of the Charity Memorandum and Articles of Association and, being eligible, offer themselves for re-election.

BY ORDER OF THE BOARD

**Mr Mark Roberts**  
Company Secretary

Day One Christian Ministries  
Ryelands Road  
Leominster  
Herefordshire, HR6 8NZ

**DAY ONE CHRISTIAN MINISTRIES**  
**REPORT OF THE DIRECTORS**  
(continued)

The directors present their annual report and the financial statements for the year ended 31 December 2020, which have been prepared in accordance with the Companies Act 2006 and in accordance with the Charities Statement of Recommended Practice (Charities SORP (FRS 102)) and Financial Reporting Standard 102 (FRS 102).

**Objectives and activities**

*Charitable objects*

The Charity is governed by its Memorandum and Articles of Association. These state the Charity's two objects that bring spiritual, moral and practical benefits to all people:

- To maintain the sanctity of the Lord's Day
- To maintain and promote the beliefs set out in the Basis of Constitution.

When planning the charity's activities, the directors have considered the Charity Commission's guidance on public benefit. In order to achieve this, the below policies have been set out.

*Policies to further our objects*

- Extend our ministry within HM Prisons through the Charity's diary.
- Extend our ministry of helping to produce books for Third World Countries.
- Extend our range of publications.

**Structure, governance and management**

The Charity is run by a Board of Directors, who act as Trustees of the Charity. The directors are drawn from churches throughout the United Kingdom. New directors are appointed by the existing directors and they are inducted and trained as part of the directors' meetings. Overall responsibility for the Charity's day-to-day management is delegated to Mr Mark Roberts. He, along with the directors are considered to be key management personnel and their remuneration and benefits, including expenses reimbursed are set out in note 10 to the financial statements. The pay of senior staff is reviewed annually and normally increased in accordance with average earnings.

*Risk management*

The directors have considered the major risks to which the Charity is exposed and confirm that systems are in place to mitigate those risks.

**Achievements and performance**

*Covid 19*

2020 was a year that everything changed. The Covid 19 virus hit all parts of the world and a number of restrictions were put in place for most of 2020 running in 2021. This naturally has had an impact on all the work that we do. However even though sales have been reduced, we are thankful to God for His provision.

*Speaking engagements and events*

John Roberts spoke at churches and events throughout the UK. Some of our Council Members also took meetings on behalf of the charity. These, sadly, had to stop in March due to the Covid 19 virus. As at the time of writing we do not have a date when these meetings will be restarted but we expect to do so in the summer of 2021. We plan to increase the number of people that take meetings for the Charity. Churches can contact the office if they would like a speaker to come to their church. All of these meetings are free to attend and open to the public. We are also attending and exhibiting at a number of events in the UK, some by invitation and others to exhibit.

**DAY ONE CHRISTIAN MINISTRIES**  
**REPORT OF THE DIRECTORS**  
(continued)

*Prison Ministry*

Last year over 195,000 diaries were distributed within prisons and youth centres throughout the UK and abroad. Last year was the 42nd Anniversary of our prison ministry. We plan to continue printing diaries in 2021 in order to fulfil demand. We now have a dedicated web site for the prison work. [www.prisons.dayone.co.uk](http://www.prisons.dayone.co.uk)

*Publications*

The Charity continued to expand its range of literature for both adults and young people. Books continue to be sent to Africa and third world countries and are also donated to Christian organisations for evangelistic outreach. Grace Distribution led by Ben Knerr continues to distribute our products in the USA now under CVBBS in order to extend this work. We also now have a number of distributors in various parts of the world. Due to demand and requests we are also increasing our range of general greetings cards and stationery items. Sales this year have reduced due to the Covid 19 impacts, which churches, bookshop, events and museums being closed.

*Day One Tours*

Over the past years the Charity has led and promoted parties to the Holy Land and various other destinations. We also arrange tours around the British Museum on a regular basis. These are led by Clive Anderson and Ian Cooper from the trustees and a number of others outside of the trusteeship. These tours are available to the general public who will gain much information from them. We also run a number of events linked to some of our books. The two most popular are Evidence for the Bible and God's Tree. Details of these events are on the web site, are free of charge and open to anybody to attend. These, sadly, had to stop in March due to the Covid 19 virus. As at the time of writing we do not have a date when these meetings will be restarted but we expect to do so in the summer of 2021.

**Financial review**

Overall, expenditure exceeded income in the year by £39,278 (2019: deficit of £24,752). The balance sheet shows net assets of £814,259 (2019: £853,537) including bank and cash balances of £84,226 (2019: £75,584).

*Reserves*

The trustees regularly review the level of reserves held by the Charity. The trustees consider that the free reserves of £403,482 are sufficient but not excessive, and will ensure that the Charity is able to continue to fulfil its charitable objectives for many years to come.

*Investment powers*

The directors have discretion on how to invest surplus Charity funds.

**Directors**

Members of the Board of Directors, who are directors for the purpose of company law and trustees for the purpose of charity law, who served during the year and up to the date of this report are shown on page 1.

**DAY ONE CHRISTIAN MINISTRIES**  
**REPORT OF THE DIRECTORS**  
(continued)

**Directors' responsibilities**

The trustees (who are also directors of Day One Christian Ministries for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue its operations.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**Small company**

The above report is prepared in accordance with the provisions applicable to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

BY ORDER OF THE BOARD

**Rev Colin Jones**  
Chairman

5 August 2021

Day One Christian Ministries  
Ryelands Road  
Leominster  
Herefordshire HR6 8NZ

**REPORT OF THE INDEPENDENT EXAMINER  
TO THE TRUSTEES OF  
DAY ONE CHRISTIAN MINISTRIES**

**Independent examiner's report to the trustees of Day One Christian Ministries**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2020 set out on pages 7 to 14.

**Responsibilities and basis of report**

As the charity's trustees (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

**Independent examiner's statement**

Since the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of 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 the Republic of Ireland (FRS 102)

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.

Richard Haffenden MA FCA  
Jacob Cavenagh & Skeet  
5 Robin Hood Lane  
Sutton  
Surrey  
SM1 2SW

Date:

**DAY ONE CHRISTIAN MINISTRIES**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**(INCORPORATING THE INCOME AND EXPENDITURE ACCOUNT)**

**FOR THE YEAR ENDED 31 DECEMBER 2020**

		<b>2020</b>	<b>2020</b>	<b>2020</b>	<b>2019</b>	<b>2019</b>	<b>2019</b>
		<b>Unrestricted</b>	<b>Restricted</b>	<b>Total</b>	<b>Unrestricted</b>	<b>Restricted</b>	<b>Total</b>
		<b>Funds</b>	<b>Funds</b>	<b>Funds</b>	<b>Funds</b>	<b>Funds</b>	<b>Funds</b>
	<b>Note</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Income from:</b>							
Donations and legacies		70,688	31,738	102,426	103,058	28,845	131,903
Charitable activities	2	195,530	-	195,530	248,166	-	248,166
Other income		<u>23,284</u>	<u>-</u>	<u>23,284</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total income</b>		<u><b>289,502</b></u>	<u><b>31,738</b></u>	<u><b>321,240</b></u>	<u><b>351,224</b></u>	<u><b>28,845</b></u>	<u><b>380,069</b></u>
<b>Expenditure on:</b>							
Raising funds		6,920	-	6,920	10,263	-	10,263
Charitable activities		<u>316,987</u>	<u>36,611</u>	<u>353,598</u>	<u>357,035</u>	<u>37,523</u>	<u>394,558</u>
<b>Total expenditure</b>	4	<u><b>323,907</b></u>	<u><b>36,611</b></u>	<u><b>360,518</b></u>	<u><b>367,298</b></u>	<u><b>37,523</b></u>	<u><b>404,821</b></u>
<b>Net (expenditure)/income</b>		(34,405)	(4,873)	(39,278)	( 16,074)	(8,678)	(24,752)
Transfer between funds		<u>(4,873)</u>	<u>4,873</u>	<u>-</u>	<u>( 8,678)</u>	<u>8,678</u>	<u>-</u>
<b>Net movement in funds</b>		(39,278)	-	(39,278)	( 24,752)	-	( 24,752)
<b>Reconciliation of funds</b>							
Funds at 1 January		<u>853,537</u>	<u>-</u>	<u>853,537</u>	<u>878,289</u>	<u>-</u>	<u>878,289</u>
<b>Funds at 31 December</b>		<u><b>814,259</b></u>	<u><b>-</b></u>	<u><b>814,259</b></u>	<u><b>853,537</b></u>	<u><b>-</b></u>	<u><b>853,537</b></u>

Other income includes Job retention Scheme government grant income of £8,284 (2019 : £Nil) and Covid-19 government grant income of £15,000 (2019 : £Nil).

**DAY ONE CHRISTIAN MINISTRIES**  
**BALANCE SHEET**  
**AS AT 31 DECEMBER 2020**

	Note	£	2020 £	£	2019 £
<b>Fixed assets</b>					
Tangible assets	5		410,777		411,974
<b>Current assets</b>					
Stocks – goods for resale		154,056		173,613	
Debtors	6	171,059		199,614	
Cash at bank and in hand		<u>84,226</u>		<u>75,584</u>	
		<u>409,341</u>		<u>448,811</u>	
<b>Creditors: Amounts falling due within one year</b>					
Accruals		5,477		4,254	
Trade Creditors		<u>382</u>		<u>2,994</u>	
		<u>5,859</u>		<u>7,248</u>	
<b>Net current assets</b>			<u>403,482</u>		<u>441,563</u>
<b>Total assets less current liabilities</b>			<u>814,259</u>		<u>853,537</u>
<b>Represented by:</b>					
Unrestricted funds			814,259		853,537
Restricted funds	7		<u>-</u>		<u>-</u>
			<u>814,259</u>		<u>853,537</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 December 2020. No member of the company has deposited a notice, pursuant to section 476, requiring an audit of these financial statements.

The trustees acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

These accounts have been prepared in accordance with the provisions available to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

BY ORDER OF THE BOARD

**Rev Colin Jones**  
Chairman  
5<sup>th</sup> August 2021

**Company Number: 260869**

**DAY ONE CHRISTIAN MINISTRIES**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2020**

**1. ACCOUNTING POLICIES**

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

**Basis of accounting**

The financial statements have been prepared under the Companies Act 2006 and in accordance with the Charities Statement of Recommended Practice (Charities SORP (FRS 102)) and Financial Reporting Standard 102 (FRS 102). The financial statements are drawn up on the historical cost basis of accounting, and are prepared in sterling, which is the financial currency of the charity, rounded to the nearest £.

Day One Christian Ministries is a private company limited by guarantee incorporated in England and Wales. The registered office is Ryelands Road, Leominster, Herefordshire, HR6 8NZ. The charity meets the definition of a public benefit entity under FRS 102.

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

**Tangible fixed assets**

Tangible fixed assets are stated at cost or valuation less accumulated depreciation. The costs of minor additions or those costing less than £1,000 are not capitalised. Depreciation is provided on all tangible fixed assets, other than freehold buildings, at rates calculated to write off the cost or valuation less estimated residual value of each asset over its expected useful life as follows:

Furniture and fittings	10% per annum on reducing balance
Computer equipment	33% per annum on a straight line basis

Freehold land and buildings are not depreciated as the directors consider that the useful economic life is so long and the residual value so high as to render any depreciation charge immaterial. The carrying value of the freehold buildings is reviewed annually to consider if any impairment needs to be recognised.

**Stocks**

Stocks comprise goods for resale and are stated at the lower of cost and net realisable value. It is the policy of the Charity to provide against any stocks that are slow moving or obsolete, and in any event against stocks that are likely to remain in stock five years after the year end date.

**Debtors**

Income tax receivable and other debtors are included at the settlement amount due. Prepayments are valued at the amount prepaid.

**Cash at bank and in hand**

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of opening of the deposit.

**Creditors and provisions**

Creditors and provisions are recognised where the charity has a present obligation arising 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 recognised at their settlement amount.

**DAY ONE CHRISTIAN MINISTRIES**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2020**  
(continued)

**1. ACCOUNTING POLICIES (continued)**

**Financial instruments**

The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

**Income**

***Voluntary income***

Donations and legacies are accounted for once the charity has entitlement to the income, it is probable the income will be received and the amount of income receivable can be reliably measured.

***Investment income***

Dividends, interest and rental income is recognised gross in the year of receipt.

***Other trading activities***

Publication income is stated net of Value Added Tax.

***Job Retention Scheme government grant income***

For JRS grant income, the income is recognised in the period to which the underlying furloughed staff costs relate to.

**Expenditure**

Expenditure is accrued as soon as a liability is considered probable, discounted to present value for longer term liabilities. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

***Raising funds***

These comprise the costs associated with attracting voluntary income.

***Charitable expenditure***

Charitable expenditure comprises those costs incurred by the Charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those of an indirect nature necessary to support them. They also include governance costs which comprise costs associated with meeting the constitutional and statutory requirements of the Charity and include costs linked to the strategic management of the Charity.

***Pension scheme***

Pension costs are charged to outgoing resources as they arise.

**Exchange gains and losses**

Transactions in foreign currencies are recorded at the rate ruling at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies are translated at the rate of exchange ruling at the balance sheet date. All differences are reported in the SOFA.

**Leases**

Rentals payable under operating leases are charged to the Statement of Financial Activities on a straight-line basis over the lease term.

**DAY ONE CHRISTIAN MINISTRIES**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2020**  
(continued)

**2. CHARITABLE ACTIVITIES**

	<b>2020</b> <b>£</b>	<b>2019</b> <b>£</b>
Sales of publications	<u>195,530</u>	<u>248,166</u>

**3. NET INCOME**

	<b>2020</b> <b>£</b>	<b>2019</b> <b>£</b>
This is stated after charging:		
Independent examiner's fee	1,050	1,150
Depreciation	<u>1,197</u>	<u>1,330</u>

**4. EXPENDITURE**

	<b>Raising Funds £</b>	<b>Charitable Activities £</b>	<b>Total 2020 £</b>	<b>Total 2019 £</b>
<b>Operational costs</b>				
Advertising and exhibitions	6,920	-	6,920	10,263
Bad and doubtful debts	-	(7)	(7)	-
Day One magazine	-	6,195	6,195	4,905
Prison Work	-	2,062	2,062	1,507
Publications - purchases	-	144,210	144,210	115,922
Publications – change in stock	-	(19,557)	(19,557)	16,221
Royalties and commissions paid	-	7,270	7,270	11,281
Board and travel	-	5,030	5,030	20,513
Postage	-	39,403	39,403	46,086
Printing and stationery	-	12,908	12,908	17,216
	<u>6,920</u>	<u>197,514</u>	<u>204,434</u>	<u>243,914</u>
<b>Staff costs</b>				
Pension contributions	-	13,320	13,320	12,534
Salaries and national insurance	-	99,264	99,264	106,982
	-	<u>112,584</u>	<u>112,584</u>	<u>119,516</u>
<b>Premises costs</b>				
Depreciation	-	1,197	1,197	1,330
Head office premises expenses	-	5,957	5,957	6,070
Computer costs	-	2,451	2,451	3,482
Insurance	-	5,138	5,138	5,226
Light, heat and water	-	9,021	9,021	7,718
Repairs and renewals	-	7,719	7,719	8,324
	-	<u>31,483</u>	<u>31,483</u>	<u>32,150</u>
<b>Other costs</b>				
Independent examiners fee	-	1,050	1,050	1,150
Professional fees	-	2,068	2,068	1,905
Realised (gain) on foreign exchange	-	-	-	( 2,720)
Sundry expenses	-	1,676	1,676	850
Telephone	-	7,223	7,223	8,056
	-	<u>12,017</u>	<u>12,017</u>	<u>9,241</u>
<b>Total expenditure</b>	<u>6,920</u>	<u>353,598</u>	<u>360,518</u>	<u>404,821</u>

**DAY ONE CHRISTIAN MINISTRIES**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2020**  
(continued)

**5. TANGIBLE FIXED ASSETS**

<b><i>Cost or valuation</i></b>	<b><i>Freehold land and buildings £</i></b>	<b><i>Fixtures and fittings £</i></b>	<b><i>Computer equipment £</i></b>	<b><i>Total £</i></b>
At 1 January 2020	400,000	57,576	41,392	498,968
Additions	-	-	-	-
Disposals	-	-	(29,984)	( 29,984)
At 31 December 2020	<u>400,000</u>	<u>57,576</u>	<u>11,408</u>	<u>498,968</u>
<b>Depreciation</b>				
At 1 January 2020	-	45,602	41,392	86,994
Charge for year	-	1,197	-	1,197
Released on disposals	-	-	(29,984)	(29,984)
At 31 December 2020	<u>-</u>	<u>46,799</u>	<u>11,408</u>	<u>88,191</u>
<b>Net book value</b>				
At 31 December 2020	<u>400,000</u>	<u>10,777</u>	<u>-</u>	<u>410,777</u>
At 31 December 2019	<u>400,000</u>	<u>11,974</u>	<u>-</u>	<u>411,974</u>

**6. DEBTORS**

	<b>2020 £</b>	<b>2019 £</b>
Trade debtors	94,581	118,618
Income tax recoverable	1,728	4,277
Other debtors	70,391	71,346
Prepayments	<u>4,359</u>	<u>5,373</u>
	<u>171,059</u>	<u>199,614</u>

**DAY ONE CHRISTIAN MINISTRIES**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2020**  
(continued)

**7. RESTRICTED FUNDS**

	<b>Prison Work Fund</b>	
	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
Income	31,738	28,845
Expenditure	(36,611)	(37,523)
Net expenditure	(4,873)	(8,678)
Transfers	4,873	8,678
Balance as at 1 January 2020	—	—
Balance as at 31 December 2020	<u>—</u>	<u>—</u>

**Prison Work Fund**

Resources were used to distribute pocket diaries (with scripture texts) to prisoners via prison chaplains.

A transfer from the general fund to the restricted fund took place to ensure the fund was not in deficit.

**8. CONSTITUTION OF THE COMPANY**

The company is limited by guarantee and each member is under covenant to contribute a sum not exceeding one year's subscription in certain circumstances as set out in clause 8 of the Memorandum of Association.

The number of members is 124 (2019: 122).

**9. LEASE COMMITMENTS**

The total future minimum lease payments under non-cancellable operating leases are payable:

	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
Within 1 year	8,493	5,451
Two to five years	<u>27,001</u>	<u>19,079</u>
	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
Lease payments recognised as an expense	<u>6,972</u>	<u>5,929</u>

**DAY ONE CHRISTIAN MINISTRIES**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2020**  
(continued)

<b>10. EMPLOYEE INFORMATION</b>	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
Wages and salaries	95,385	100,534
Social security costs	3,879	6,448
Other pension costs	<u>13,320</u>	<u>12,534</u>
	<u><b>112,584</b></u>	<u><b>119,516</b></u>
	<b>No</b>	<b>No</b>

The average number of persons employed during the year was

4                      4

No employees had emoluments of more than £60,000.

**Directors' remuneration**

The directors received no remuneration and no directors (2019: 8) were reimbursed travelling expenses (2019: £693).

In addition, certain of the trustees also write books which are published by the Charity. Royalties paid on normal commercial terms to trustees amounted to £935 (2019: £451).

**Key Management Personnel**

The total employee benefits of the key management personnel of the charity as listed on page 1 were £54,520 (2019: £56,764).

The managing director's wife received total remuneration of £32,165 (2019: £34,718) and pension contributions of £5,468 (2019: £4,283) for her work. The managing director's father received total remuneration of £7,350 (2019: £7,450) for his work for the Society.

**Pension scheme**

The Charity makes defined contributions to a group personal pension scheme. Contributions are recognised when paid and amounted to £13,320 for the year (2019: £12,534).