DAY ONE CHRISTIAN MINISTRIES
(A COMPANY LIMITED BY GUARANTEE)
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025

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

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

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DAY ONE CHRISTIAN MINISTRIES

Directors of the Charity

Rev Clive Anderson (resigned 2 June 2026)
Rev Don Olden
Rev Gareth James
Rev Colin Jones (Chairman)
Rev Howard Sayers
Rev Dr Jim Winter (resigned 1 May 2025)
Rev David Hails

Managing Director

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

JCS Accountants Limited
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 9 July 2026 at Meet by the Park Concorde House, 24 Warwick New Road Royal Leamington Spa CV32 5JG at 1pm for the following purposes:

1. To receive the financial statements for 2025 and the report of the independent examiner thereon.

BY ORDER OF THE BOARD



Mr Don Olden
Trustee

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

DAY ONE CHRISTIAN MINISTRIES

REPORT OF THE DIRECTORS

The directors present their annual report and the financial statements for the year ended 31 December 2025, 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

Speaking engagements and events
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.

Prison Ministry
Last year over 220,000 diaries were distributed within prisons and youth centres throughout the UK and abroad. Last year was the 47th Anniversary of our prison ministry. We plan to print 225,000 diaries in 2026 in order to fulfil demand. We have a dedicated web site for the prison work. www.prisons.dayone.co.uk. We are thankful to God for the higher donations towards this work to enable us to increase the number of diaries that we supply free of charge to prisons in the 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 Miller continues to distribute our products in the USA. 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. In 2026 we will be increasing the number of E. Books that we have available.

Day One Tours
Over the past years the Charity has led and promoted parties to the Holy Land and various other destinations, However trips to Israel have been on hold during 2025 due to the unrest in the Middle East and Israel. We also arrange tours around the British Museum on a regular basis. These are led by Mike Keeping and others from 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 change and open to anybody to attend.

Financial review

Overall, the charity made a deficit of £49,317 (2024: surplus of £23,629). The balance sheet shows net assets of £992,699 (2024: £1,042,016) including bank and cash balances of £188,509 (2024: £234,092).

Reserves
The trustees regularly review the level of reserves held by the Charity. The trustees consider that the free reserves of £583,076 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.

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).

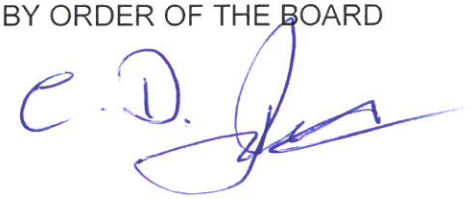
Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that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

9 July 2026

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 2025 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 Charites 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
JCS Accountants Limited
Trading as Xeinadin
5 Robin Hood Lane
Sutton
Surrey
SM1 2SW

Date: 31 July 2026

DAY ONE CHRISTIAN MINISTRIES

STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING THE INCOME AND EXPENDITURE ACCOUNT)

FOR THE YEAR ENDED 31 DECEMBER 2025

	Note	2025 Unrestricted Funds £	2025 Restricted Funds £	2025 Total Funds £	2024 Unrestricted Funds £	2024 Restricted Funds £	2024 Total Funds £
Income from:							
Donations and legacies	2	64,553	47,243	111,796	113,324	54,478	167,802
Charitable activities							
Sales of publications		278,924	-	278,924	280,070		280,070
Investment income – bank interest		3,762	-	3,762	4,869	-	4,869
Total income		347,239	47,243	394,482	398,263	54,478	452,741
Expenditure on:							
Raising funds		8,829	-	8,829	10,673		10,673
Charitable activities		381,879	53,091	434,970	372,098	46,341	418,439
Total expenditure	4	390,708	53,091	443,799	382,771	46,341	429,112
Net (expenditure)/income		(43,469)	(5,848)	(49,317)	15,492	8,137	23,629
Transfer between funds		-	-	-	-	-	-
Net movement in funds		(43,469)	(5,848)	(49,317)	15,492	8,137	23,629
Reconciliation of funds							
Funds at 1 January		1,031,420	10,596	1,042,016	1,015,928	2,459	1,018,387
Funds at 31 December		987,951	4,748	992,699	1,031,420	10,596	1,042,016

DAY ONE CHRISTIAN MINISTRIES

BALANCE SHEET

AS AT 31 DECEMBER 2025

	Note	2025 £	2025 £	2024 £	2024 £
Fixed assets					
Tangible assets	5		404,875		407,434
Current assets					
Stocks – goods for resale		198,458		189,943	
Debtors	6	204,814		222,084	
Cash at bank and in hand		188,509		234,092	
		591,781		646,119	
Creditors: Amounts falling due within one year					
Accruals		3,570		3,465	
Other taxes and social security		-		1,267	
Trade Creditors		387		6,805	
		3,957		11,537	
Net current assets			587,824		634,582
Total assets less current liabilities			992,699		1,042,016
Represented by:					
Unrestricted funds			987,951		1,031,420
Restricted funds	7		4,748		10,596
			992,699		1,042,016

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 2025. 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
9 July 2026

Company Number: 260869

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.

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.

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.

2. DONATIONS AND LEGACIES

	2025 £	2024 £
Donations	85,478	97,350
Gift aid on donations	6,748	7,565
Legacies	19,570	62,887
	111,796	167,802

3. NET INCOME

	2025 £	2024 £
This is stated after charging:		
Independent examiner's fee	1,345	1,280
Depreciation	2,558	2,593

4. EXPENDITURE

	Raising Funds £	Charitable Activities £	Total 2025 £	Total 2024 £
Operational costs				
Advertising and exhibitions	8,829	-	8,829	10,673
Bad and doubtful debts		4,139	4,139	-
Day One magazine	-	2,587	2,587	2,531
Prison Work	-	4,153	4,153	530
Publications - purchases	-	159,841	159,841	166,616
Publications – change in stock	-	8,515	8,515	4,540
Royalties and commissions paid	-	8,682	8,682	4,111
Board and travel	-	5,369	5,369	4,545
Postage	-	52,484	52,484	53,145
Printing and stationery	-	4,177	4,177	6,128
	8,829	249,947	258,776	252,819
Staff costs				
Pension contributions	-	14,516	14,516	14,797
Salaries and national insurance	-	117,710	117,710	114,688
	-	132,226	132,226	129,485
Premises costs				
Depreciation	-	2,558	2,558	2,593
Head office premises expenses	-	7,348	7,348	7,103
Computer costs	-	3,773	3,773	4,211
Insurance	-	4,213	4,213	3,996
Light, heat and water	-	11,449	11,449	10,405
Repairs and renewals	-	6,590	6,590	5,939
	-	35,931	35,931	34,247
Other costs				
Independent examiners fee	-	1,345	1,345	1,280
Professional fees	-	2,254	2,254	2,245
Realised loss on foreign exchange	-	4,482	4,482	-
Sundry expenses	-	2,042	2,042	1,163
Telephone	-	6,743	6,743	7,873
	-	16,866	16,866	12,561
Total expenditure	8,829	434,970	443,799	429,112

5. TANGIBLE FIXED ASSETS

Cost or valuation	*Freehold land and buildings* £	*Fixtures and fittings* £	*Computer equipment* £	*Total* £
At 1 January 2025 and 31 December 2025	400,000	20,956	8,824	429,780
Depreciation				
At 1 January 2025	-	17,850	4,496	22,346
Charge for year	-	311	2,248	2,559
At 31 December 2025	-	18,161	6,744	24,905
Net book value				
At 31 December 2025	400,000	2,795	2,080	404,875
At 31 December 2024	400,000	3,106	4,328	407,434

6. DEBTORS

	2025 £	2024 £
Trade debtors	101,028	123,635
Income tax recoverable	3,783	4,719
Other debtors	96,269	87,300
Prepayments	3,734	6,430
	204,814	222,084

7. RESTRICTED FUNDS

	Prison Work Fund	
	2025 £	2024 £
Income	47,243	54,478
Expenditure	(53,091)	(46,341)
Net (expenditure)/income	(5,848)	8,137
Balance as at 1 January 2025	10,596	2,459
Balance as at 31 December 2025	4,748	10,596

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

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 81 (2024: 82).

9. LEASE COMMITMENTS

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

	2025 £	2024 £
Within 1 year	4,618	6,580
Two to five years	4,813	4,670
The lease expenditure in the year was	5,636	6,620

10. EMPLOYEE INFORMATION

	2025 £	2024 £
Wages and salaries	115,100	109,279
Social security costs	2,610	5,409
Other pension costs	14,516	14,797
	132,226	129,485

	No	No
The average number of persons employed during the year was	3	3

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

Directors' remuneration
The directors received no remuneration and no directors (2024: nil) were reimbursed travelling expenses (2024: £nil).

Key Management Personnel
The total employee benefits of the key management personnel of the charity as listed on page 1 were £65,277 (2024: £64,133).

The managing director's wife received total remuneration of £42,022 (2024: £41,319) and pension contributions of £5,942 (2024: £6,093) for her work.

Pension scheme
The Charity makes defined contributions to a group personal pension scheme. Contributions are recognised when paid and amounted to £14,516 for the year (2024: £14,797).