

# ONEBODYONEFAITH LTD.

England & Wales · Charity number 1048842

## Details

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Other names	L G C M, LESBIAN AND GAY CHRISTIAN MOVEMENT, LESBIAN AND GAY CHRISTIANS, LGCM, ONEBODYONEFAITH
Status	Registered
Legal form	Charitable company
Company number	<a href="#">03092197</a>
Registered	1995-08-24
Register	<a href="#">View on the Charity Commission register</a>

## Contact

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Address	OneBodyOneFaith 15 Newland Lincoln LN1 1XG
Phone	01636 673072
Email	<a href="mailto:hello@onebodyonefaith.org.uk">hello@onebodyonefaith.org.uk</a>
Website	<a href="http://www.onebodyonefaith.org.uk">www.onebodyonefaith.org.uk</a>

## Activities

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**Objects:** (A) THE ADVANCEMENT OF THE CHRISTIAN RELIGION IN PARTICULAR BUT NOT EXCLUSIVELY AMONGST LESBIANS AND GAY CHRISTIANS (B) THE ADVANCEMENT OF EDUCATION AMONGST SUCH PERSONS IN ALL AREAS RELATING TO CHRISTIANITY AND SEXUALITY IN PARTICULAR BY THE PROVISION OF ADVICE, COUNSELLING AND A TELEPHONE HELPLINE

**Activities:** OneBodyOneFaith works for the full inclusion of gay, lesbian, bisexual and trans people in the Christian churches. We help churches to have intelligent and compassionate conversations about sexuality and gender identity, and we want individuals to be able to integrate their sexuality, gender identity and spirituality in ways which are bring the fullness of life promised in the Gospel of Jesus.

## Classification

- **How:** Provides Services, Provides Advocacy/advice/information, Acts As An Umbrella Or Resource Body
- **What:** Religious Activities, Human Rights/religious Or Racial Harmony/equality Or Diversity
- **Who:** Other Defined Groups, The General Public/mankind

## Geography

- Northern Ireland
- Scotland
- Throughout England And Wales

## Finances

Period end	Income	Expenditure	Assets	Employees
2024-10-31	£121,339	£125,296	-	-
2023-10-31	£111,419	£85,263	-	-
2022-10-31	£159,169	£61,915	-	-
2021-10-31	£69,442	£56,364	-	-
2020-10-31	£57,387	£53,685	-	-

## Trustees

Name	Role	Appointed
Adelard Kananira		2023-06-24
Charles Edward Lord		2024-12-14
George Isaac Anderson White		2023-06-24
Hannah Brock Womack		2022-03-19
Jo Ann Walchester Bailes		2025-12-13
Thomas Matthew Sharp		2025-12-13

**ONEBODYONEFAITH LTD.**

England & Wales - Charity number 1048842

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# Accounts

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**Report of the Trustees and**  
**Unaudited Financial Statements**  
**for the Year Ended 31 October 2024**  
**for**  
**OneBodyOneFaith Ltd.**

Wright Vigar Limited  
Chartered Accountants & Business Advisers  
15 Newland  
Lincoln  
Lincolnshire  
LN1 1XG

**Contents of the Financial Statements**  
**for the Year Ended 31 October 2024**

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**OneBodyOneFaith Ltd.**

**Report of the Trustees**  
**for the Year Ended 31 October 2024**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 October 2024. The trustees have adopted the provisions 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 Republic of Ireland (FRS 102) (effective 1 January 2019).

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

The objects of the Company shall be:

(a) to advance the Christian religion for the benefit of the public in accordance with the following Statement of Conviction:

"It is the conviction of members of OneBodyOneFaith that human sexuality, sexual orientation and gender identity in all their richness are gifts of God gladly to be accepted, enjoyed and honoured as a way of both expressing and growing in love, in accordance with the life and teaching of Jesus Christ. Therefore it is their conviction that is entirely compatible with the Christian Faith not only to love another person of the same sex, but also to express that love fully in a personal sexual relationship;

We believe that expressing our gender and sexuality with integrity is important as a way to grow in love and discipleship; we long for the day when Christians fully accept, welcome, affirm and offer equality to everyone in their diversity."

Including raising awareness and understanding of theological issues related to sexuality and gender identity, promoting fellowship and pastoral support through local groups and other means and organising prayer and reflection;

(b) to advance the education of the public on the needs and experience of lesbian, gay, bisexual, transgender and intersex (LGBTI+) Christians, and promote acceptance of diversity, so that they may be able to live without fear of rejection or recrimination and be fully included in the life and ministry of the Church.

**Activities**

2023/24 has been a year of change and consolidation for the work of OneBodyOneFaith. We are continuing to work guided by our twin themes of safety and joy, as set out in our 2023-26 strategy, that we might enable the flourishing of queer Christians. Our focus continues to broaden from Britain to the wider world, and we are pleased to be building relationships with partners in Southern Africa, Australia and North America. We are proud of what we do and the distinctive contribution that OneBodyOneFaith is making as well as our partnership with other groups and organisations active in this area. At the same time, we know that we have the potential to do so much more.

Our online community, Rhythm, is an exciting part of our work, creating an intentional space for LGBTI+ people to develop their spirituality and to belong. Alongside regular online gatherings, we offered a retreat, which was both well supported and much appreciated. Another is planned and bookings are currently being taken.

Part of our development continues to be diversifying the ways we support our work. This is essential if we are to be an organisation that makes a significant impact in Britain and the world. We are working intentionally on sourcing grant funding at a much more significant level than was previously possible and have already had some key successes. We are increasingly working on an international stage by broadening our trustee board, through our patrons and by cultivating partnerships around the world.

Our members' day and Big Queer Carols held in Cambridge in December gave us the opportunity to meet with members and to share worship and time together. The second of our memorial services, held in Cardiff, highlighted again the power of remembering our queer forebears, what they faced and the significance of that for making change today.

We could not do what we do without our members and supporters. Their time, money and encouragement are what makes all of this possible. The trustees are immensely grateful to them all and look forward to our continued work together in the coming years.

**OneBodyOneFaith Ltd.**

**Report of the Trustees**  
**for the Year Ended 31 October 2024**

**OBJECTIVES AND ACTIVITIES**

**Public benefit**

The charity's work benefits the public by:

- reducing discrimination and its impact on LGBTI+ people and particularly their mental health;
- building stronger, more tolerant and diverse communities;
- by enabling people to integrate their religious practices and spirituality into their identity as LGBTI+ people.

There is a broader impact on the public in that the affirmation of LGBTI+ people is now widely accepted and the charity's work affirms that people are not excluded from the good news of the gospel by virtue of their identity as LGBTI+ people, countering the harmful assumption that faith communities will invariably reject people for being LGBTI+. OneBodyOneFaith connects people who are committed to our Statement of Conviction and works to bring about change by providing resources and opportunities to meet and engage with issues of faith and sexuality, by working with key individuals in denominations to articulate our perspective and bring about positive change, by providing support to individuals and groups wishing to become more visible and vocal, and by engaging with the public through a range of media to raise awareness and bring about positive change.

The trustees confirm that they have been complied with the requirement of section 17 of Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

**FINANCIAL REVIEW**

**Principal funding sources**

We have experienced a decline in membership which has worsened our ability to cover normal expenditure purely through membership subscriptions.

**Reserves policy**

We need enough reserves to ensure that our costs are covered. Therefore, we aim to maintain at least six (6) months' basic costs in reserves. Any diminution from this has to be approved by the board.

At the year end the charity had total reserves of £133,395 (2023: £181,593) held in unrestricted reserves, which is in line with over twelve (12) months' costs. The board will keep this under regular review.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is a company limited by guarantee and a registered charity. It is operated under the rules of its memorandum and articles of association dated 17 August 1995 and most recently amended 25 November 2017. It has no share capital and the liability of each member in the event of winding-up is limited to £1.

**Recruitment and appointment of new trustees**

Trustees are appointed at the Annual General Meeting by members of the company, in accordance with the charity's governing documents. Additionally there is provision for trustees to be co-opted to the board by the trustees during the year, to draw in specific skills.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**

03092197 (England and Wales)

**Registered Charity number**

1048842

**Registered office**

15 Newland  
Lincoln  
LN1 1XG

**Trustees**

H Brock Womack  
Reverend P Davies (resigned 8.3.25)  
A Kananira  
L Lewis (resigned 14.12.24)  
D G Owen (resigned 8.3.25)  
Reverend J Robinson-Brown (resigned 14.12.24)  
Reverend M Rowland  
G I A White  
J Winn-Smith  
C E Lord (appointed 13.12.24)

OneBodyOneFaith Ltd.

Report of the Trustees  
for the Year Ended 31 October 2024

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Company Secretary**

C E Lord

**Independent Examiner**

Paul Colcomb (FCCA)  
Wright Vigar Limited  
Chartered Accountants & Business Advisers  
15 Newland  
Lincoln  
Lincolnshire  
LN1 1XG

Approved by order of the board of trustees on .....15/05/2025..... and signed on its behalf by:



.....  
C E Lord - Trustee

**Independent Examiner's Report to the Trustees of  
OneBodyOneFaith Ltd.**

**Independent examiner's report to the trustees of OneBodyOneFaith Ltd. ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 October 2024.

**Responsibilities and basis of report**

As the charity's trustees of the Company (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**

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 the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and 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.



Paul Colcomb (FCCA)

Wright Vigar Limited  
Chartered Accountants & Business Advisers  
15 Newland  
Lincoln  
Lincolnshire  
LN1 1XG

Date: ....27/5/2025.....

**OneBodyOneFaith Ltd.**

**Statement of Financial Activities**  
**for the Year Ended 31 October 2024**

		<b>Unrestricted fund £</b>	<b>Restricted funds £</b>	<b>2024 Total funds £</b>	<b>2023 Total funds £</b>
<b>INCOME AND ENDOWMENTS FROM</b>	<b>Notes</b>				
Donations and legacies	2	22,533	51,000	73,533	80,038
<b>Charitable activities</b>					
Charitable activities		44,366	-	44,366	29,641
Investment income	3	3,440	-	3,440	1,740
<b>Total</b>		<u>70,339</u>	<u>51,000</u>	<u>121,339</u>	<u>111,419</u>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
Charitable activities		<u>118,537</u>	<u>6,759</u>	<u>125,296</u>	<u>85,263</u>
<b>NET INCOME/(EXPENDITURE)</b>		(48,198)	44,241	(3,957)	26,156
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		181,593	-	181,593	155,437
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>133,395</u>	<u>44,241</u>	<u>177,636</u>	<u>181,593</u>

The notes form part of these financial statements

**OneBodyOneFaith Ltd.**

**Balance Sheet**  
**31 October 2024**

	Notes	Unrestricted fund £	Restricted funds £	2024 Total funds £	2023 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	7	424	-	424	1,174
<b>CURRENT ASSETS</b>					
Debtors	8	2,501	33,333	35,834	23,926
Cash at bank		134,797	11,957	146,754	159,822
		<u>137,298</u>	<u>45,290</u>	<u>182,588</u>	<u>183,748</u>
<b>CREDITORS</b>					
Amounts falling due within one year	9	(4,327)	(1,049)	(5,376)	(3,329)
<b>NET CURRENT ASSETS</b>		<u>132,971</u>	<u>44,241</u>	<u>177,212</u>	<u>180,419</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>133,395</u>	<u>44,241</u>	<u>177,636</u>	<u>181,593</u>
<b>NET ASSETS</b>		<u>133,395</u>	<u>44,241</u>	<u>177,636</u>	<u>181,593</u>
<b>FUNDS</b>	10				
Unrestricted funds				133,395	181,593
Restricted funds				44,241	-
<b>TOTAL FUNDS</b>				<u>177,636</u>	<u>181,593</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 October 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 October 2024 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each 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 charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on .....15/05/2025..... and were signed on its behalf by:



.....  
C E Lord - Trustee

**Notes to the Financial Statements**  
**for the Year Ended 31 October 2024**

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

**Income**

**Income and endowments**

Voluntary income including donations, gifts, royalties, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability

**Donations and legacies**

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

**Grants receivable**

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

**Investment income**

Dividends and interest are recognised once the dividends and interest has been declared and notification has been received of the dividend and interest due.

**Expenditure**

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

**Charitable activities**

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 costs of an indirect nature necessary to support them.

**Government grants**

Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings	- 20% on cost
Computer equipment	- 33% on cost

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 October 2024**

**1. ACCOUNTING POLICIES - continued**

**Taxation**

The charity is exempt from corporation tax on its charitable activities.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**Pension costs and other post-retirement benefits**

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

**2. DONATIONS AND LEGACIES**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Donations	12,533	13,322
Legacies	-	54,816
Grants	61,000	11,900
	<u>73,533</u>	<u>80,038</u>

Grants received, included in the above, are as follows:

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
LGBT + Futures	-	1,000
Sir Halley Stewart Trust	50,000	4,900
Paracletos	10,000	6,000
Open Theology Trust	1,000	-
	<u>61,000</u>	<u>11,900</u>

**3. INVESTMENT INCOME**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Deposit account interest	3,440	1,740
	<u>3,440</u>	<u>1,740</u>

**4. NET INCOME/(EXPENDITURE)**

Net income/(expenditure) is stated after charging/(crediting):

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Independent examination	1,260	1,200
Other non-audit services	1,325	695
Depreciation - owned assets	750	552
	<u>3,335</u>	<u>2,447</u>

Notes to the Financial Statements - continued  
for the Year Ended 31 October 2024

**5. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 October 2024 nor for the year ended 31 October 2023.

**Trustees' expenses**

During the year a total of 6 trustees were reimbursed for travel and subsistence costs.

**6. STAFF COSTS**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Wages and salaries	72,136	56,387
Social security costs	538	-
Other pension costs	2,417	1,727
	75,091	58,114

The average monthly number of employees during the year was as follows:

	<b>2024</b>	<b>2023</b>
Employees	3	3

No employees received emoluments in excess of £60,000.

**7. TANGIBLE FIXED ASSETS**

	<b>Fixtures and fittings £</b>	<b>Computer equipment £</b>	<b>Totals £</b>
<b>COST</b>			
At 1 November 2023 and 31 October 2024	1,615	3,131	4,746
<b>DEPRECIATION</b>			
At 1 November 2023	1,615	1,957	3,572
Charge for year	-	750	750
At 31 October 2024	1,615	2,707	4,322
<b>NET BOOK VALUE</b>			
At 31 October 2024	-	424	424
At 31 October 2023	-	1,174	1,174

**8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Prepayments and accrued income	35,834	23,926

Notes to the Financial Statements - continued  
for the Year Ended 31 October 2024

**9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Social security and other taxes	1,049	1,133
Other creditors	1,228	996
Accruals and deferred income	3,099	1,200
	<u>5,376</u>	<u>3,329</u>

**10. MOVEMENT IN FUNDS**

	<b>At 1.11.23 £</b>	<b>Net movement in funds £</b>	<b>At 31.10.24 £</b>
<b>Unrestricted funds</b>			
General fund	181,593	(48,198)	133,395
<b>Restricted funds</b>			
Sir Halley Stewart Trust	-	43,806	43,806
Open Theology Trust	-	435	435
	<u>-</u>	<u>44,241</u>	<u>44,241</u>
<b>TOTAL FUNDS</b>	<u>181,593</u>	<u>(3,957)</u>	<u>177,636</u>

Net movement in funds, included in the above are as follows:

	<b>Incoming resources £</b>	<b>Resources expended £</b>	<b>Movement in funds £</b>
<b>Unrestricted funds</b>			
General fund	70,339	(118,537)	(48,198)
<b>Restricted funds</b>			
Sir Halley Stewart Trust	50,000	(6,194)	43,806
Open Theology Trust	1,000	(565)	435
	<u>51,000</u>	<u>(6,759)</u>	<u>44,241</u>
<b>TOTAL FUNDS</b>	<u>121,339</u>	<u>(125,296)</u>	<u>(3,957)</u>

**Comparatives for movement in funds**

	<b>At 1.11.22 £</b>	<b>Net movement in funds £</b>	<b>At 31.10.23 £</b>
<b>Unrestricted funds</b>			
General fund	155,437	26,156	181,593
<b>TOTAL FUNDS</b>	<u>155,437</u>	<u>26,156</u>	<u>181,593</u>

Notes to the Financial Statements - continued  
for the Year Ended 31 October 2024

**10. MOVEMENT IN FUNDS - continued**

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	105,519	(79,363)	26,156
<b>Restricted funds</b>			
LGBT + Futures: Faith Fund	1,000	(1,000)	-
Sir Halley Stewart Trust	4,900	(4,900)	-
	5,900	(5,900)	-
<b>TOTAL FUNDS</b>	111,419	(85,263)	26,156

**Restricted Funds:**

**Sir Halley Stewart Trust**

Due to a previous relationship with Halley Stewart, we successfully applied for a grant of £50,000 over 36 months for our 'Faith Sector Inclusive and Reflective Leadership Development Programme'.

**Open Theology Trust**

We received a grant of £1,000 from the Open Theology Trust towards our Rhythm Retreat.

**11. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 October 2024.

**12. THIRD PARTY FUNDS**

	Opening Balances	Incoming Resources	Resources Expended	Total
Baptist Ministry Project	254			254

The funds held on behalf of third parties are not recognised within the accounts as there is no legal entitlement to the charity. The balance at the year end is shown as a creditor which is updated for bank movements in the period.

**13. ROYALTIES FROM LITERATURE**

The Charity owns rights to royalties from literature. There is no record of the cost of the literature and as such is not recognised on the balance sheet.

**OneBodyOneFaith Ltd.**

**Detailed Statement of Financial Activities**  
**for the Year Ended 31 October 2024**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	12,533	13,322
Legacies	-	54,816
Grants	61,000	11,900
	<hr/>	<hr/>
	73,533	80,038
<b>Investment income</b>		
Deposit account interest	3,440	1,740
<b>Charitable activities</b>		
Membership subscriptions	27,309	27,711
Sales & fees	2,120	1,866
Educational archive royalties	14,937	64
	<hr/>	<hr/>
	44,366	29,641
<b>Total incoming resources</b>	<hr/>	<hr/>
	121,339	111,419
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Wages	72,136	56,387
Social security	538	-
Pensions	2,417	1,727
Publications & subscriptions	1,630	947
Advertising	650	4,151
Administrative expenses	3,826	2,757
Staff expenses	19,003	9,613
Meetings retreats & conference	6,391	2,760
Merchandise	1,324	774
Consultancy fees	14,046	3,700
Depreciation of computer equipment	750	552
	<hr/>	<hr/>
	122,711	83,368
<b>Support costs</b>		
<b>Governance costs</b>		
Auditors' remuneration	1,260	1,200
Auditors' remuneration for non audit work	1,325	695
	<hr/>	<hr/>
	2,585	1,895
Total resources expended	<hr/>	<hr/>
	125,296	85,263
<b>Net (expenditure)/income</b>	<hr/>	<hr/>
	(3,957)	26,156

This page does not form part of the statutory financial statements

**ONEBODYONEFAITH LTD.**

England & Wales - Charity number 1048842

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# Accounts

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**Report of the Trustees and**  
**Unaudited Financial Statements**  
**for the Year Ended 31 October 2023**  
**for**  
**OneBodyOneFaith Ltd.**

Wright Vigar Limited  
Chartered Accountants & Business Advisers  
15 Newland  
Lincoln  
Lincolnshire  
LN1 1XG

**Contents of the Financial Statements**  
**for the Year Ended 31 October 2023**

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**OneBodyOneFaith Ltd.**

**Report of the Trustees**  
**for the Year Ended 31 October 2023**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 October 2023. The trustees have adopted the provisions 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 Republic of Ireland (FRS 102) (effective 1 January 2019).

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

The objects of the Company shall be:

(a) to advance the Christian religion for the benefit of the public in accordance with the following Statement of Conviction:

"It is the conviction of members of OneBodyOneFaith that human sexuality, sexual orientation and gender identity in all their richness are gifts of God gladly to be accepted, enjoyed and honoured as a way of both expressing and growing in love, in accordance with the life and teaching of Jesus Christ. Therefore it is their conviction that is entirely compatible with the Christian Faith not only to love another person of the same sex, but also to express that love fully in a personal sexual relationship;

We believe that expressing our gender and sexuality with integrity is important as a way to grow in love and discipleship; we long for the day when Christians fully accept, welcome, affirm and offer equality to everyone in their diversity."

Including raising awareness and understanding of theological issues related to sexuality and gender identity, promoting fellowship and pastoral support through local groups and other means and organising prayer and reflection;

(b) to advance the education of the public on the needs and experience of lesbian, gay, bisexual, transgender and intersex (LGBTI) Christians, and promote acceptance of diversity, so that they may be able to live without fear of rejection or recrimination and be fully included in the life and ministry of the Church.

**Activities**

2023/24 has been a year of considerable change and development for the work of OneBodyOneFaith. We are at an exciting time in the life of our charity and doing some productive work in driving forward our twin themes of safety and joy, as set out in our 2023-26 strategy, so that we might enable the flourishing of queer Christians. Our focus is broadening from Britain to the wider world. We are proud of what we do and the distinctive contribution that OneBodyOneFaith is making as well as our partnerships with other groups and organisations active in this area. We want to pay tribute to the work of our staff, trustees and volunteers without whom none of this would be possible. At the same time, we know that we have the potential to do so much more.

Among the significant changes since our last AGM has been the appointment of two new members to the staff team - Andrea King, our Director of Strategy and Safeguarding and Fr Lee Taylor, Chaplain to Rhythm and Member Care. Alongside these key appointments, Luke Dowding and Katie Marsh continue in their roles giving excellent support and leadership to our work. The expansion of the staff team is already allowing the charity to move into new areas and take important steps forward.

Part of our development is diversifying the ways we support our work. This is essential if we are to be an organisation that makes a significant impact in Britain and the world. We are working intentionally on sourcing grant funding at a much more significant level that was previously possible and have already achieved some key successes. We are increasingly working on an international stage by broadening our trustee board, through our patrons and by cultivating partnerships around the world.

The first memorial service we held in London was a poignant and memorable occasion. Coming up shortly (as we write) is our next one to be held in Cardiff. While some denominations have made important advances in their policies on LGBT+ inclusion and others continue to have conversations, even the most queer-affirming decisions do not undo the pain and harm of the past. Holding these stories and experiences in our memories and before the searching light of the transforming love of God is, we believe, a transformative practice. By witnessing to the experiences that have brought us to where we are today, we can work all the more for a more hopeful future.

Our members' day and Big Queer Carols back in December gave us the opportunity to meet with many of our members and to share worship and time together. Being a member of OneBodyOneFaith is an excellent way to support the work highlighted in this report and in the other reports to our AGM. We look forward to the continued support of our members and the wider community and to working with them as we seek the flourishing of queer Christians and indeed of all people.

**OneBodyOneFaith Ltd.**

**Report of the Trustees**  
**for the Year Ended 31 October 2023**

**OBJECTIVES AND ACTIVITIES**

**Public benefit**

The charity's work benefits the public by:

- reducing discrimination and its impact on LGBTI people and particularly their mental health;
- building stronger, more tolerant and diverse communities;
- by enabling people to integrate their religious practices and spirituality into their identity as LGBTI people.

There is a broader impact on the public in that the affirmation of LGBTI+ people is now widely accepted and the charity's work affirms that people are not excluded from the good news of the gospel by virtue of their identity as LGBTI+ people, countering the harmful assumption that faith communities will invariably reject people for being LGBTI+. OneBodyOneFaith connects people who are committed to our Statement of Conviction and works to bring about change by providing resources and opportunities to meet and engage with issues of faith and sexuality, by working with key individual in denominations to articulate our perspective and bring about positive change, by providing support to individuals and groups wishing to become more visible and vocal, and by engaging with the public through a range of media to raise awareness and bring about positive change.

The trustees confirm that they have been complied with the requirement of section 17 of Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

**FINANCIAL REVIEW**

**Principal funding sources**

We have experienced a decline in membership which has worsened our ability to cover normal expenditure purely through membership subscriptions.

**Reserves policy**

We need enough reserves to ensure that our costs are covered. Therefore, we aim to maintain six (6) months' basic costs in reserves. Any diminution from this has to be approved by the board.

At the year end the charity had total reserves of £181,593 (2022: £155,437) all of which were unrestricted.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is a company limited by guarantee and a registered charity. It is operated under the rules of its memorandum and articles of association dated 17 August 1995 and most recently amended 25 November 2017. It has no share capital and the liability of each member in the event of winding-up is limited to £1.

**Recruitment and appointment of new trustees**

Trustees are appointed at the Annual General Meeting by members of the company, in accordance with the charity's governing documents. Additionally there is provision for trustees to be co-opted to the board by the trustees during the year, to draw in specific skills.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**

03092197 (England and Wales)

**Registered Charity number**

1048842

**Registered office**

15 Newland  
Lincoln  
LN1 1XG

**Trustees**

H Brock Womack  
Reverend P Davies  
A Kananira (appointed 24.6.23)  
L Lewis  
D G Owen  
Reverend J Robinson-Brown  
Reverend M Rowland  
G I A White (appointed 24.6.23)  
J Winn-Smith  
A L King (resigned 5.9.23)  
N C Nash (resigned 24.6.23)

**OneBodyOneFaith Ltd.**

**Report of the Trustees**  
**for the Year Ended 31 October 2023**

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Company Secretary**

D G Owen

**Independent Examiner**

Paul Colcomb (FCCA)

Wright Vigar Limited

Chartered Accountants & Business Advisers

15 Newland

Lincoln

Lincolnshire

LN1 1XG

Approved by order of the board of trustees on 17 May 2024 and signed on its behalf by:



Reverend M Rowland - Trustee

**Independent Examiner's Report to the Trustees of  
OneBodyOneFaith Ltd.**

**Independent examiner's report to the trustees of OneBodyOneFaith Ltd. ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 October 2023.

**Responsibilities and basis of report**

As the charity's trustees of the Company (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**

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 the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and 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.



Paul Colcomb (FCCA)

Wright Vigar Limited  
Chartered Accountants & Business Advisers  
15 Newland  
Lincoln  
Lincolnshire  
LN1 1XG

17 May 2024

**OneBodyOneFaith Ltd.**

**Statement of Financial Activities**  
**for the Year Ended 31 October 2023**

	Notes	Unrestricted fund £	Restricted funds £	2023 Total funds £	2022 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	74,138	5,900	80,038	123,977
<b>Charitable activities</b>					
Charitable activities		29,641	-	29,641	35,110
Investment income	3	1,740	-	1,740	82
<b>Total</b>		<u>105,519</u>	<u>5,900</u>	<u>111,419</u>	<u>159,169</u>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
Charitable activities		<u>79,363</u>	<u>5,900</u>	<u>85,263</u>	<u>61,915</u>
<b>NET INCOME</b>		26,156	-	26,156	97,254
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		155,437	-	155,437	58,183
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>181,593</u></u>	<u><u>-</u></u>	<u><u>181,593</u></u>	<u><u>155,437</u></u>

The notes form part of these financial statements

Balance Sheet  
31 October 2023

	Notes	Unrestricted fund £	Restricted funds £	2023 Total funds £	2022 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	7	1,174	-	1,174	1,096
<b>CURRENT ASSETS</b>					
Debtors	8	23,926	-	23,926	297
Cash at bank		159,822	-	159,822	156,119
		<u>183,748</u>	<u>-</u>	<u>183,748</u>	<u>156,416</u>
<b>CREDITORS</b>					
Amounts falling due within one year	9	(3,329)	-	(3,329)	(2,075)
<b>NET CURRENT ASSETS</b>		<u>180,419</u>	<u>-</u>	<u>180,419</u>	<u>154,341</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>181,593</u>	<u>-</u>	<u>181,593</u>	<u>155,437</u>
<b>NET ASSETS</b>		<u>181,593</u>	<u>-</u>	<u>181,593</u>	<u>155,437</u>
<b>FUNDS</b>	10				
Unrestricted funds				<u>181,593</u>	<u>155,437</u>
<b>TOTAL FUNDS</b>				<u>181,593</u>	<u>155,437</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 October 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 October 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each 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 charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 17 May 2024 and were signed on its behalf by:



D G Owen - Trustee

**Notes to the Financial Statements**  
**for the Year Ended 31 October 2023**

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

**Income**

**Income and endowments**

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability

**Donations and legacies**

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

**Grants receivable**

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

**Investment income**

Dividends and interest are recognised once the dividend/interest has been declared and notification has been received of the dividend due.

**Expenditure**

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

**Charitable activities**

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 costs of an indirect nature necessary to support them.

**Government grants**

Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

**OneBodyOneFaith Ltd.**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 October 2023**

**1. ACCOUNTING POLICIES - continued**

**Tangible fixed assets**

Fixtures and fittings - 20% on cost  
Computer equipment - 33% on cost

**Taxation**

The charity is exempt from corporation tax on its charitable activities.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**Pension costs and other post-retirement benefits**

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

**2. DONATIONS AND LEGACIES**

	2023	2022
	£	£
Donations	13,322	16,090
Legacies	54,816	107,887
Grants	11,900	-
	<u>80,038</u>	<u>123,977</u>

Grants received, included in the above, are as follows:

	2023	2022
	£	£
LGBT + Futures	1,000	-
Sir Halley Stewart Trust	4,900	-
Paracletos	6,000	-
	<u>11,900</u>	<u>-</u>

**3. INVESTMENT INCOME**

	2023	2022
	£	£
Deposit account interest	<u>1,740</u>	<u>82</u>

**4. NET INCOME/(EXPENDITURE)**

Net income/(expenditure) is stated after charging/(crediting):

	2023	2022
	£	£
Independent examination	1,200	865
Other non-audit services	695	337
Depreciation - owned assets	552	547
	<u>2,447</u>	<u>1,749</u>

**OneBodyOneFaith Ltd.**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 October 2023**

**5. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 October 2023 nor for the year ended 31 October 2022.

**Trustees' expenses**

During the year 4 trustees were reimbursed for travel, 9 for food, 2 for hotels and 1 visa totalling £2,878.

**6. STAFF COSTS**

	2023	2022
	£	£
Wages and salaries	56,387	42,436
Other pension costs	1,727	1,400
	<u>58,114</u>	<u>43,836</u>

The average monthly number of employees during the year was as follows:

	2023	2022
Employees	<u>3</u>	<u>3</u>

No employees received emoluments in excess of £60,000.

**7. TANGIBLE FIXED ASSETS**

	Fixtures and fittings £	Computer equipment £	Totals £
<b>COST</b>			
At 1 November 2022	1,615	2,501	4,116
Additions	-	630	630
	<u>1,615</u>	<u>3,131</u>	<u>4,746</u>
At 31 October 2023	<u>1,615</u>	<u>3,131</u>	<u>4,746</u>
<b>DEPRECIATION</b>			
At 1 November 2022	1,615	1,405	3,020
Charge for year	-	552	552
	<u>1,615</u>	<u>1,957</u>	<u>3,572</u>
At 31 October 2023	<u>1,615</u>	<u>1,957</u>	<u>3,572</u>
<b>NET BOOK VALUE</b>			
At 31 October 2023	<u>-</u>	<u>1,174</u>	<u>1,174</u>
At 31 October 2022	<u>-</u>	<u>1,096</u>	<u>1,096</u>

**8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2023	2022
	£	£
Prepayments and accrued income	<u>23,926</u>	<u>297</u>

**OneBodyOneFaith Ltd.**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 October 2023**

**9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2023	2022
	£	£
Social security and other taxes	1,133	521
Other creditors	996	516
Accruals and deferred income	1,200	1,038
	3,329	2,075

**10. MOVEMENT IN FUNDS**

	At 1.11.22 £	Net movement in funds £	At 31.10.23 £
<b>Unrestricted funds</b>			
General fund	155,437	26,156	181,593
	155,437	26,156	181,593

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	105,519	(79,363)	26,156
<b>Restricted funds</b>			
LGBT + Futures: Faith Fund	1,000	(1,000)	-
Sir Halley Stewart Trust	4,900	(4,900)	-
	5,900	(5,900)	-
<b>TOTAL FUNDS</b>	111,419	(85,263)	26,156

**Comparatives for movement in funds**

	At 1.11.21 £	Net movement in funds £	At 31.10.22 £
<b>Unrestricted funds</b>			
General fund	58,183	97,254	155,437
	58,183	97,254	155,437

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	159,169	(61,915)	97,254
	159,169	(61,915)	97,254

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 October 2023**

**10. MOVEMENT IN FUNDS - continued**

**Restricted Funds:**

**LGBT + Futures: Faith Fund**

A grant of £1,000 was received to be spent on the core funds of the organisation.

**Sir Halley Stewart Trust**

Due to a previous relationship with Halley Stewart, we successfully applied for a grant of £4,900 for our project 'Creating Sanctuary expansion to Canada'.

**11. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 October 2023.

**12. THIRD PARTY FUNDS**

	Opening Balances	Incoming Resources	Resources Expended	Total
Baptist Ministry Project	797	160	(703)	254

The funds held on behalf of third parties are not recognised within the accounts as there is no legal entitlement to the charity. The balance at the year end is shown as a creditor which is updated for bank movements in the period.

**OneBodyOneFaith Ltd.**

**Detailed Statement of Financial Activities**  
**for the Year Ended 31 October 2023**

	2023 £	2022 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	13,322	16,090
Legacies	54,816	107,887
Grants	11,900	-
	<hr/>	<hr/>
	80,038	123,977
<b>Investment income</b>		
Deposit account interest	1,740	82
<b>Charitable activities</b>		
Membership subscriptions	27,775	32,739
Sales & fees	1,866	2,371
	<hr/>	<hr/>
	29,641	35,110
<b>Total incoming resources</b>	<hr/>	<hr/>
	111,419	159,169
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Wages	56,387	42,436
Pensions	1,727	1,400
Publications & subscriptions	947	844
Advertising	4,151	1,463
Administrative expenses	2,757	5,839
Staff expenses	9,613	3,408
Meetings retreats & conference	2,760	1,118
Merchandise	774	1,305
Consultancy fees	3,700	-
Depreciation of computer equipment	552	547
Grants to institutions	-	2,353
	<hr/>	<hr/>
	83,368	60,713
<b>Support costs</b>		
<b>Governance costs</b>		
Auditors' remuneration	1,200	865
Auditors' remuneration for non audit work	695	337
	<hr/>	<hr/>
	1,895	1,202
<b>Total resources expended</b>	<hr/>	<hr/>
	85,263	61,915
<b>Net income</b>	<hr/>	<hr/>
	26,156	97,254

**ONEBODYONEFAITH LTD.**

England & Wales - Charity number 1048842

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# Accounts

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Company registration number: 03092197

Charity registration number: 1048842

# OneBodyOneFaith Ltd

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 October 2022

Community Accounting Plus  
Units 1 & 2 North West  
41 Talbot Street  
Nottingham  
NG1 5GL

# **OneBodyOneFaith Ltd**

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# **OneBodyOneFaith Ltd**

## **Reference and Administrative Details**

<b>Trustees</b>	Reverend Mark Rowland N C Nash David Owen Joanna Winn-Smith Lisa-Jayne Lewis Pamela Davies Jarel Robinson-Brown Hannah Brock Womack Andrea King
<b>Secretary</b>	David Owen
<b>Senior Management Team</b>	L Dowding, Chief Executive Officer
<b>Charity Registration Number</b>	1048842
<b>Company Registration Number</b>	03092197
<b>Registered Office</b>	15 Newland Lincoln Lincolnshire LN1 1XG
<b>Independent Examiner</b>	John O'Brien, employee of Community Accounting Plus Units 1 & 2 North West 41 Talbot Street Nottingham NG1 5GL

# **OneBodyOneFaith Ltd**

## **Trustees Report**

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 October 2022.

### **Trustees and officers**

The trustees and officers serving during the year and since the year end were as follows:

Trustees:	Reverend Mark Rowland
	N C Nash
	David Owen
	Joanna Winn-Smith
	Lisa-Jayne Lewis
	Pamela Davies
	Jarel Robinson-Brown
	Hannah Brock Womack (appointed 22 March 2022)
	Andrea King (appointed 25 June 2022)
	Lu Skerratt (resigned 25 June 2022)
	The Venerable P P Leonard (resigned 25 June 2022)
Secretary:	David Owen

# OneBodyOneFaith Ltd

## Trustees Report

### Structure, governance and management

#### *Nature of governing document*

The charity is a company limited by guarantee and a registered charity. It is operated under the rules of its memorandum and articles of association dated 17 August 1995 and most recently amended 25 November 2017. It has no share capital and the liability of each member in the event of winding-up is limited to £1.

#### *Recruitment and appointment of trustees*

Trustees are appointed at the Annual General Meeting by members of the company, in accordance with the charity's governing documents. Additionally there is provision for trustees to be co-opted to the board by the trustees during the year, to draw in specific skills.

### Objectives and activities

#### *Objects and aims*

The objects of the Company shall be:

(a) to advance the Christian religion for the benefit of the public in accordance with the following Statement of Conviction:

"It is the conviction of the members of OneBodyOneFaith that human sexuality, sexual orientation and gender identity in all their richness are gifts of God gladly to be accepted, enjoyed and honoured as a way of both expressing and growing in love, in accordance with the life and teaching of Jesus Christ. Therefore it is their conviction that it is entirely compatible with the Christian faith not only to love another person of the same sex, but also to express that love fully in a personal sexual relationship;

We believe that expressing our gender and sexuality with integrity is important as a way to grow in love and discipleship; we long for the day when Christians fully accept, welcome, affirm and offer equality to everyone in their diversity."

Including raising awareness and understanding of theological issues related to sexuality and gender identity, promoting fellowship and pastoral support through local groups and other means and organising prayer and reflection;

(b) to advance the education of the public on the needs and experiences of lesbian, gay, bisexual, transgender and intersex (LGBTI) Christians, and promote acceptance of diversity, so that they may be able to live without fear of rejection or recrimination and be fully included in the life and ministry of the Church.

# OneBodyOneFaith Ltd

## Trustees Report

### *Objectives, strategies and activities*

Following the impact of Covid-19 on charities of our size, it has been encouraging to note that we maintain a strong offering for our members, partners, and our broader goal of an inclusive church for all. We have continued our core work of supporting LGBT+ Christians and affirming churches, as well as developing online spaces and programmes for those impacted either directly or indirectly by Covid-19, the cost of living crisis, and the impact on LGBT+ Christians of guidance and legislation from denominations and traditions.

During the past year we have continued to secure ourselves as experts and leaders in the sector - particularly across safeguarding at this vital time of consultation regarding the proposed ban of so-called conversion practices. This has included building new strategic relationships with partners operating in the safeguarding arena in statutory services and in faith sector to explore the potential for partnership.

To ensure we remain connected to our members we have maintained online gatherings, offered offline opportunities for fellowship, and regularly produced news and blog content for our website and social media. In line with this, we began the process of employing a part-time, fixed-term Communications Manager towards the end of this financial year.

Our connections with international partners grows, especially after rejoining the European Forum of LGBT+ Christians and attending their annual conference. We are supporting minority LGBT+ Christians across Africa and Europe with these partnerships, in line with the work we began in the year previous to grow our presence and work internationally.

We remain connected to the major UK denominations - especially notable by our contribution to the Living in Love and Faith process in the Church of England, by the Baptist Union of Great Britain consulting our Executive Director during their discernment process on the ministerial rules for marriage and relationships, and our contribution to the Methodist journey to recognise marriage for LGBT+ people, including clergy.

We continue to acknowledge our areas for growth, including diversity across our Board.

# OneBodyOneFaith Ltd

## Trustees Report

Throughout the year we have:

- Developed Rhythm: a unique and growing community that is seeking to embrace the spiritual flourishing of LGBT+ Christians. We want to THRIVE, not survive. We appointed a volunteer Chaplain to oversee this growing work, including providing resources at notable times in the church calendar, and connecting with individuals globally who value the resource. Pastoral support continues to be provided to those who seek it. This important pastoral provision has started to indicate the opportunity to reach new LGBT+ people in new places who are looking for support.
- Following the success of Space to Be (mentioned in our report last year), we convened and developed the new initiative: The Power of Partnership - drawing together our key partners to explore mutual areas of collaboration, and areas in which we combine resources and speak together as one voice on core issues to inclusion within the church. This has enabled us to work collaboratively to respond to, or comment on, matters of LGBT+ inclusion or exclusion in churches.
- Continued our support of the development of Creating Sanctuary: an entirely fresh approach to safeguarding LGBT+ people in churches. We sat alongside leading academics, theologians, and practitioners to bring this pioneering resource to life freely offering our administrative support, resources and network.
- We continue to produce several members' only resources including liturgy for same-sex weddings, blessings and for those who are changing their names. We are developing further resources exclusively for those who are signed up members of OneBodyOneFaith.
- Enabled the work of Christians at Pride to continue, and grow with grant funding to enable local Christians at Pride to continue positively speaking of God's love for all at Pride celebrations across the country.
- We have spoken at churches, conferences, schools, further education contexts, and businesses - raising awareness, challenging injustice, and being part of the mechanism for change.
- We began dialogue with several large organisations to discuss consultancy models to assist in areas of safeguarding LGBT+ people.

### ***Public benefit***

The charity's work benefits the public by:

- reducing discrimination and its impact on LGBTI people and particularly their mental health;
- building stronger, more tolerant and diverse communities;
- by enabling people to integrate their religious practices and spirituality into their identity as LGBTI people.

There is a broader impact on the public in that the affirmation of LGBTI+ people is now widely accepted and the charity's work affirms that people are not excluded from the good news of the gospel by virtue of their identity as LGBTI+ people, countering the harmful assumption that faith communities will invariably reject people for being LGBTI+. OneBodyOneFaith connects people who are committed to our Statement of Conviction and works to bring about change by providing resources and opportunities to meet and engage with issues of faith and sexuality, by working with key individuals in denominations to articulate our perspective and bring about positive change, by providing support to individuals and groups wishing to become more visible and vocal, and by engaging with the public through a range of media to raise awareness and bring about positive change.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

# OneBodyOneFaith Ltd

## Trustees Report

### **Financial review**

The charity has maintained its reserves policy and through the receipt of legacies, has strengthened its balance sheet enabling investment to be made in expanding the range of partnerships; extending our overseas reach and recruiting our first Communications Manager.

### ***Policy on reserves***

We need reserves to ensure that our costs are covered. Therefore, we aim to maintain six (6) months' basic costs in reserve. Any diminution from this has to be approved by the Board.

### ***Principal risks and uncertainties***

We have experienced a decline in membership which has worsened our ability to cover normal expenditure purely through membership subscriptions.

### **Statement of Responsibilities**

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

### **Small companies provision statement**

This report has been prepared in accordance with the small companies regime under the Companies Act 2006.

The annual report was approved by the trustees of the charity on 9/6/2023 and signed on its behalf by:



.....  
Andrea King  
Trustee

## OneBodyOneFaith Ltd

### Independent Examiner's Report to the trustees of OneBodyOneFaith Ltd ('the Company')

#### Independent examiner's report to the trustees of OneBodyOneFaith Ltd ('the Company')

I report to the charity trustees on my examination of the accounts of the company for the year ended 31 October 2022.

#### Responsibilities and basis of report

As the charity's trustees of the Company (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').

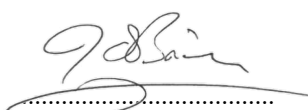
Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act').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

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 that in any material respect:

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 the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and 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.



John O'Brien MSc, FAIA, FCCA, FCIE, employee of Community Accounting Plus  
Fellow of the Association of Charity Independent Examiners

Units 1 & 2 North West  
41 Talbot Street  
Nottingham  
NG1 5GL

Date: 10/6/2023

## OneBodyOneFaith Ltd

### Statement of Financial Activities for the Year Ended 31 October 2022 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted £	Total 2022 £	Total 2021 £
<b>Income and Endowments from:</b>				
Donations and legacies	2	123,977	123,977	30,340
Charitable activities	3	35,110	35,110	39,099
Investment income	5	82	82	3
Total Income		<u>159,169</u>	<u>159,169</u>	<u>69,442</u>
<b>Expenditure on:</b>				
Charitable activities	6	<u>(61,915)</u>	<u>(61,915)</u>	<u>(56,364)</u>
Total Expenditure		<u>(61,915)</u>	<u>(61,915)</u>	<u>(56,364)</u>
Net income		<u>97,254</u>	<u>97,254</u>	<u>13,078</u>
Net movement in funds		97,254	97,254	13,078
<b>Reconciliation of funds</b>				
Total funds brought forward		<u>58,183</u>	<u>58,183</u>	<u>45,105</u>
Total funds carried forward		<u><u>155,437</u></u>	<u><u>155,437</u></u>	<u><u>58,183</u></u>

All of the charity's activities derive from continuing operations during the above two periods.

# OneBodyOneFaith Ltd

## (Registration number: 03092197) Balance Sheet as at 31 October 2022

	Note	2022 £	2021 £
<b>Fixed assets</b>			
Tangible assets	8	1,096	-
<b>Current assets</b>			
Debtors	9	297	-
Cash at bank and in hand		<u>156,119</u>	<u>59,929</u>
		156,416	59,929
<b>Creditors: Amounts falling due within one year</b>	10	<u>(2,075)</u>	<u>(1,746)</u>
<b>Net current assets</b>		<u>154,341</u>	<u>58,183</u>
<b>Net assets</b>		<u>155,437</u>	<u>58,183</u>
<b>Funds of the charity:</b>			
<b>Unrestricted income funds</b>			
Unrestricted funds		<u>155,437</u>	<u>58,183</u>
<b>Total funds</b>		<u>155,437</u>	<u>58,183</u>

For the financial year ending 31 October 2022 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

The financial statements on pages 8 to 16 were approved by the trustees, and authorised for issue on 9/6/2023.. and signed on their behalf by:



.....  
David Owen  
Company Secretary and Trustee

The notes on pages 10 to 16 form an integral part of these financial statements.

# OneBodyOneFaith Ltd

## Notes to the Financial Statements for the Year Ended 31 October 2022

### 1 Accounting policies

#### Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

#### Statement of compliance

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 applicable in the UK and Republic of Ireland (FRS 102)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

#### Basis of preparation

OneBodyOneFaith Ltd meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

#### Going concern

The financial statements have been prepared on a going concern basis.

The trustees assess whether the use of going concern is appropriate i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the charity to continue as a going concern. The trustees make this assessment in respect of a period of one year from the date of approval of the financial statements.

#### Exemption from preparing a cash flow statement

#### Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

#### *Donations and legacies*

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

#### *Grants receivable*

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

# OneBodyOneFaith Ltd

## Notes to the Financial Statements for the Year Ended 31 October 2022

### *Investment income*

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

### **Expenditure**

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

### *Charitable activities*

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 costs of an indirect nature necessary to support them.

### **Government grants**

Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

### **Taxation**

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

### **Tangible fixed assets**

Individual fixed assets costing £500 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

### **Depreciation and amortisation**

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

<b>Asset class</b>	<b>Depreciation method and rate</b>
Fixtures & fittings	20% straightline
Computer equipment	33.3% straightline

# OneBodyOneFaith Ltd

## Notes to the Financial Statements for the Year Ended 31 October 2022

### Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

### Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

### Fund structure

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

### Pensions and other post retirement obligations

The charity operates a defined contribution pension scheme for employees. The assets of the scheme are held separately from those of the charity. Pension costs charges in the Statement of Financial Activities represent the contributions payable by the charity during the year.

## 2 Income from donations and legacies

	Unrestricted funds General £	Total 2022 £	Total 2021 £
Donations and legacies;			
Donations from individuals	123,977	123,977	23,941
Grants, including capital grants;			
Government grants	-	-	1,399
Grants from other charities	-	-	5,000
	<u>123,977</u>	<u>123,977</u>	<u>30,340</u>

## 3 Income from charitable activities

	Unrestricted funds General £	Total 2022 £	Total 2021 £
Membership	32,739	32,739	37,594
Sales & fees	2,371	2,371	1,505
	<u>35,110</u>	<u>35,110</u>	<u>39,099</u>

## OneBodyOneFaith Ltd

### Notes to the Financial Statements for the Year Ended 31 October 2022

#### 4 Grants & donations

	<b>Unrestricted funds £</b>	<b>Total £</b>
Legacy	107,887	107,887
Individuals	16,090	16,090
	123,977	123,977
	123,977	123,977

#### 5 Investment income

	<b>Unrestricted General £</b>	<b>Total 2022 £</b>	<b>Total 2021 £</b>
Interest receivable and similar income;			
Interest receivable on bank deposits	82	82	3
	82	82	3
	82	82	3

#### 6 Expenditure on charitable activities

	<b>Unrestricted funds General £</b>	<b>Total 2022 £</b>	<b>Total 2021 £</b>
Administration	7,041	7,041	9,070
Fundraising & publicity	1,463	1,463	712
Depreciation	547	547	-
Publications & subscriptions	844	844	134
Rent & services	-	-	2,915
Staff expenses	2,675	2,675	969
Meetings, retreats & conferences	1,118	1,118	120
Volunteer expenses	733	733	-
Pensions	1,400	1,400	1,250
Wages	42,436	42,436	39,024
Grants given	2,353	2,353	1,920
Merchandise	1,305	1,305	250
	61,915	61,915	56,364
	61,915	61,915	56,364

## OneBodyOneFaith Ltd

### Notes to the Financial Statements for the Year Ended 31 October 2022

#### 7 Staff costs

The aggregate payroll costs were as follows:

	2022 £	2021 £
<b>Staff costs during the year were:</b>		
Wages and salaries	42,436	39,024
Pension costs	1,400	1,250
	43,836	40,274

The monthly average number of persons (including senior management team) employed by the charity during the year was as follows:

	2022 No	2021 No
Average number of employees	2	3

2 (2021 - 2) of the above employees participated in the Defined Contribution Pension Schemes.

Contributions to the employee pension schemes for the year totalled £1,400 (2021 - £1,250).

No employee received emoluments of more than £60,000 during the year.

The chief executive officer, as the highest paid member of staff, received benefits totalling £32,394 (2021 - £27,289).

#### 8 Tangible fixed assets

	Fixtures & fittings £	Computer equipment £	Total £
<b>Cost</b>			
At 1 November 2021	1,615	858	2,473
Additions	-	1,643	1,643
At 31 October 2022	1,615	2,501	4,116
<b>Depreciation</b>			
At 1 November 2021	1,615	858	2,473
Charge for the year	-	547	547
At 31 October 2022	1,615	1,405	3,020
<b>Net book value</b>			
At 31 October 2022	-	1,096	1,096
At 31 October 2021	-	-	-

# OneBodyOneFaith Ltd

## Notes to the Financial Statements for the Year Ended 31 October 2022

### 9 Debtors

	2022 £	2021 £
Prepayments	266	-
Other debtors	31	-
	<u>297</u>	<u>-</u>

### 10 Creditors: amounts falling due within one year

	2022 £	2021 £
Other taxation and social security	521	465
Other creditors	1,554	1,281
	<u>2,075</u>	<u>1,746</u>

### 11 Charity status

The charity is a company limited by guarantee and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

### 12 Fees payable to independent examiner

During the period, the fees payable (excluding VAT) to the charity's independent examiner Community Accounting Plus are analysed as follows:

	2022 £	2021 £
Independent examination	865	800
Other financial services	337	689
	<u>1,202</u>	<u>1,489</u>

### 13 Taxation

The charity is a registered charity and is therefore exempt from taxation.

### 14 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

### 15 Related party transactions

There were no related party transactions in the year.

## OneBodyOneFaith Ltd

### Notes to the Financial Statements for the Year Ended 31 October 2022

#### 16 3rd party funds

	<b>Opening balances £</b>	<b>Incoming resources £</b>	<b>(Resources expended) £</b>	<b>Total £</b>
Baptist Ministry Project	<u>5,554</u>	<u>2,934</u>	<u>(7,691)</u>	<u>797</u>
	<u>5,554</u>	<u>2,934</u>	<u>(7,691)</u>	<u>797</u>

**ONEBODYONEFAITH LTD.**

England & Wales - Charity number 1048842

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# Accounts

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Company registration number: 03092197

Charity registration number: 1048842

# OneBodyOneFaith Ltd

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 October 2021

Community Accounting Plus  
Units 1 & 2 North West  
41 Talbot Street  
Nottingham  
NG1 5GL

# **OneBodyOneFaith Ltd**

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Notes to the Financial Statements	10 to 15

# **OneBodyOneFaith Ltd**

## **Reference and Administrative Details**

<b>Trustees</b>	The Venerable P P Leonard Reverend Mark Rowland N C Nash David Owen Joanna Winn-Smith Lisa-Jayne Lewis Lu Skerratt Pamela Davies Jarel Robinson-Brown Hannah Brock Womack
<b>Secretary</b>	David Owen
<b>Senior Management Team</b>	L Dowding, Chief Executive Officer
<b>Charity Registration Number</b>	1048842
<b>Company Registration Number</b>	03092197
<b>Registered Office</b>	15 Newland Lincoln Lincolnshire LN1 1XG
<b>Independent Examiner</b>	John O'Brien, employee of Community Accounting Plus Units 1 & 2 North West 41 Talbot Street Nottingham NG1 5GL

# **OneBodyOneFaith Ltd**

## **Trustees' Report**

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 October 2021.

### **Trustees and officers**

The trustees and officers serving during the year and since the year end were as follows:

Trustees:	The Venerable P P Leonard
	Reverend Mark Rowland
	N C Nash
	David Owen
	Joanna Winn-Smith
	Lisa-Jayne Lewis
	Lu Skerratt
	Pamela Davies
	Jarel Robinson-Brown
	Hannah Brock Womack (appointed 22 March 2022)
Secretary:	David Owen

# **OneBodyOneFaith Ltd**

## **Trustees' Report**

### **Structure, governance and management**

#### *Nature of governing document*

The charity is a company limited by guarantee and a registered charity. It is operated under the rules of its memorandum and articles of association dated 17 August 1995 and most recently amended 25 November 2017. It has no share capital and the liability of each member in the event of winding-up is limited to £1.

#### *Recruitment and appointment of trustees*

Trustees are appointed at the Annual General Meeting by members of the company, in accordance with the charity's governing documents. Additionally there is provision for trustees to be co-opted to the board by the trustees during the year, to draw in specific skills.

### **Objectives and activities**

#### *Objects and aims*

The objects of the Company shall be:

(a) to advance the Christian religion for the benefit of the public in accordance with the following Statement of Conviction:

"It is the conviction of the members of OneBodyOneFaith that human sexuality, sexual orientation and gender identity in all their richness are gifts of God gladly to be accepted, enjoyed and honoured as a way of both expressing and growing in love, in accordance with the life and teaching of Jesus Christ. Therefore it is their conviction that it is entirely compatible with the Christian faith not only to love another person of the same sex, but also to express that love fully in a personal sexual relationship;

We believe that expressing our gender and sexuality with integrity is important as a way to grow in love and discipleship; we long for the day when Christians fully accept, welcome, affirm and offer equality to everyone in their diversity."

Including raising awareness and understanding of theological issues related to sexuality and gender identity, promoting fellowship and pastoral support through local groups and other means and organising prayer and reflection;

(b) to advance the education of the public on the needs and experiences of lesbian, gay, bisexual, transgender and intersex (LGBTI) Christians, and promote acceptance of diversity, so that they may be able to live without fear of rejection or recrimination and be fully included in the life and ministry of the Church.

# **OneBodyOneFaith Ltd**

## **Trustees' Report**

### ***Objectives, strategies and activities***

OneBodyOneFaith connects people who are committed to our Statement of Conviction and works to bring about change by providing resources and opportunities to meet and engage with issues of faith and sexuality, by working with key individuals in denominations to articulate our perspective and bring about positive change, by providing support to individuals and groups wishing to become more visible and vocal, and by engaging with the public through a range of media to raise awareness and bring about positive change.

### ***Public benefit***

The charity's work benefits the public by:

- reducing discrimination and its impact on LGBTI people and particularly their mental health;
- building stronger, more tolerant and diverse communities;
- by enabling people to integrate their religious practices and spirituality into their identity as LGBTI people.

There is a broader impact on the public in that the affirmation of LGBTI+ people is now widely accepted and the charity's work affirms that people are not excluded from the good news of the gospel by virtue of their identity as LGBTI+ people, countering the harmful assumption that faith communities will invariably reject people for being LGBTI+. OneBodyOneFaith connects people who are committed to our Statement of Conviction and works to bring about change by providing resources and opportunities to meet and engage with issues of faith and sexuality, by working with key individuals in denominations to articulate our perspective and bring about positive change, by providing support to individuals and groups wishing to become more visible and vocal, and by engaging with the public through a range of media to raise awareness and bring about positive change.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

# OneBodyOneFaith Ltd

## Trustees' Report

### Achievements and performance

It has been a challenging yet dynamic year for OneBodyOneFaith, given the context of operating as a faith-based charity in the midst of a pandemic. Our core work of supporting LGBT+ Christians and affirming churches has continued, as well as developing online spaces and programmes for those impacted either directly or indirectly by Covid-19.

Our position as experts and leaders in sectors is demonstrated by our growth in membership, and our broader visibility both in the UK and internationally. Whilst we have not been able to meet our members or deliver and attend events in person, we have upped our online offering and connected with partner organisations who share our values and vision.

We remain connected to the major UK denominations and are growing our international reach. We remain committed to truly representing the breadth and diversity of our membership and those we seek to represent and serve. As such, we have made new trustee appointments diversifying in the areas of race, gender identity, and religious tradition.

Throughout the year we have:

- Created Rhythm: a unique and growing community that is seeking to embrace the spiritual flourishing of LGBT+ Christians. We want to THRIVE, not survive;
- Convened and financed the development of Space to Be: a powerful coming together of like minded organisations to provide space for LGBT+ Christians from around the world to come together in worship online during the strict lockdowns;
- Continued the development of Creating Sanctuary: an entirely fresh approach to safeguarding LGBT+ people in churches.

We sat alongside leading academics, theologians, and practitioners to bring this pioneering resource to life; freely offering our administrative support and the time of our Executive Director. Connected with leaders from across the traditions and denominations: included our expert advice being sought on Living in Love and Faith, supporting the Methodist Connection in Britain as they journeyed towards marriage equality, or challenging the Baptist Union of Great Britain on the lack of equality for LGBT+ Ministers; we have sat with senior leaders to challenge, guide, and work alongside. Produced several members' only resources: including liturgy for same-sex weddings, blessings and for those who are changing their names. We are developing further resources exclusively for those who are signed up members of OneBodyOneFaith. We brought more groups together than ever before: through the "Power of Partnership" we united groups in an open and affirmative call to working together, challenging exclusion, and championing the marginalised. Enabled the work of Christians at Pride to continue, and grow: even through the pandemic we successfully sought grant funding to enable local Christians at Pride to continue positively speaking of God's love for all at Pride celebrations across the country. This financing will continue into 2022, as well as our ongoing management and administration of the Christians at Pride network. We have spoken at churches, conferences, schools, further education contexts, and businesses raising awareness, challenging injustice, and being part of the mechanism for change.

# OneBodyOneFaith Ltd

## Trustees' Report

### Financial review

#### *Policy on reserves*

We need reserves to ensure that our costs are covered. Therefore, we aim to maintain six (6) months' basic costs in reserve. Any diminution from this has to be approved by the Board.

#### *Principal risks and uncertainties*

None currently of an existential nature.

### Statement of Trustees' Responsibilities

The trustees (who are also the directors of OneBodyOneFaith Ltd for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including its income and expenditure, 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 being disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

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 companies provision statement

This report has been prepared in accordance with the small companies regime under the Companies Act 2006.

The annual report was approved by the trustees of the charity on 21 June 2022 and signed on its behalf by:



.....  
The Venerable P P Leonard  
Trustee

## OneBodyOneFaith Ltd

### Independent Examiner's Report to the trustees of OneBodyOneFaith Ltd

#### Independent examiner's report to the trustees of OneBodyOneFaith Ltd ('the Company')

I report to the charity trustees on my examination of the accounts of the company for the year ended 31 October 2021.

#### Responsibilities and basis of report

As the charity's trustees of the company (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').

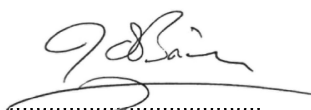
Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act').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

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 that in any material respect:

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 the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and 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.



John O'Brien MSc, FCCA, FCIE, employee of Community Accounting Plus  
Fellow of the Association of Charity Independent Examiners

Units 1 & 2 North West  
41 Talbot Street  
Nottingham  
NG1 5GL

Date: 22/06/2022

## OneBodyOneFaith Ltd

### Statement of Financial Activities for the Year Ended 31 October 2021 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted £	Total 2021 £	Total 2020 £
<b>Income and Endowments from:</b>				
Donations and legacies	2	30,340	30,340	12,627
Charitable activities	3	39,099	39,099	44,729
Investment income	5	<u>3</u>	<u>3</u>	<u>31</u>
Total Income		<u>69,442</u>	<u>69,442</u>	<u>57,387</u>
<b>Expenditure on:</b>				
Charitable activities	6	<u>(56,364)</u>	<u>(56,364)</u>	<u>(53,685)</u>
Total Expenditure		<u>(56,364)</u>	<u>(56,364)</u>	<u>(53,685)</u>
Net income		<u>13,078</u>	<u>13,078</u>	<u>3,702</u>
Net movement in funds		13,078	13,078	3,702
<b>Reconciliation of funds</b>				
Total funds brought forward		<u>45,105</u>	<u>45,105</u>	<u>41,403</u>
Total funds carried forward		<u><u>58,183</u></u>	<u><u>58,183</u></u>	<u><u>45,105</u></u>

All of the charity's activities derive from continuing operations during the above two periods.

The notes on pages 10 to 15 form an integral part of these financial statements.

# OneBodyOneFaith Ltd

## (Registration number: 03092197) Balance Sheet as at 31 October 2021

	Note	2021 £	2020 £
<b>Current assets</b>			
Debtors	8	-	2,208
Cash at bank and in hand		<u>59,929</u>	<u>44,879</u>
		59,929	47,087
<b>Creditors: Amounts falling due within one year</b>	9	<u>(1,746)</u>	<u>(1,982)</u>
<b>Net assets</b>		<u>58,183</u>	<u>45,105</u>
<b>Funds of the charity:</b>			
<b>Unrestricted income funds</b>			
Unrestricted funds		<u>58,183</u>	<u>45,105</u>
<b>Total funds</b>		<u>58,183</u>	<u>45,105</u>

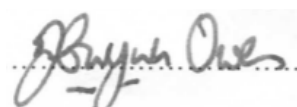
For the financial year ending 31 October 2021 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

The financial statements on pages 8 to 15 were approved by the trustees, and authorised for issue on 21 June 2022 and signed on their behalf by:



David Owen  
Company Secretary and Trustee

The notes on pages 10 to 15 form an integral part of these financial statements.

# OneBodyOneFaith Ltd

## Notes to the Financial Statements for the Year Ended 31 October 2021

### 1 Accounting policies

#### Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

#### Statement of compliance

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 applicable in the UK and Republic of Ireland (FRS 102)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

#### Basis of preparation

OneBodyOneFaith Ltd meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

#### Going concern

The financial statements have been prepared on a going concern basis.

The trustees assess whether the use of going concern is appropriate i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the charity to continue as a going concern. The trustees make this assessment in respect of a period of one year from the date of approval of the financial statements.

#### Exemption from preparing a cash flow statement

The charity opted to adopt Bulletin 1 published on 2 February 2016 and has therefore not included a cash flow statement in these financial statements.

#### Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

#### *Donations and legacies*

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

#### *Grants receivable*

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

# OneBodyOneFaith Ltd

## Notes to the Financial Statements for the Year Ended 31 October 2021

### *Investment income*

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

### **Expenditure**

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

### *Charitable activities*

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 costs of an indirect nature necessary to support them.

### **Government grants**

Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

### **Taxation**

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

### **Tangible fixed assets**

Individual fixed assets costing £50 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

### **Depreciation and amortisation**

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

<b>Asset class</b>	<b>Depreciation method and rate</b>
Fixtures & fittings	20% straightline
Computer equipment	33.3% straightline

# OneBodyOneFaith Ltd

## Notes to the Financial Statements for the Year Ended 31 October 2021

### Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

### Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

### Fund structure

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

### Pensions and other post retirement obligations

The charity operates a defined contribution pension scheme for employees. The assets of the scheme are held separately from those of the charity. Pension costs charges in the Statement of Financial Activities represent the contributions payable by the charity during the year.

## 2 Income from donations and legacies

	Unrestricted funds General £	Total 2021 £	Total 2020 £
Donations and legacies;			
Donations from individuals	23,941	23,941	12,627
Grants, including capital grants;			
Government grants	1,399	1,399	-
Grants from other charities	5,000	5,000	-
	<u>30,340</u>	<u>30,340</u>	<u>12,627</u>

## 3 Income from charitable activities

	Unrestricted funds General £	Total 2021 £	Total 2020 £
Membership	37,594	37,594	39,842
Sales & fees	1,505	1,505	4,887
	<u>39,099</u>	<u>39,099</u>	<u>44,729</u>

## OneBodyOneFaith Ltd

### Notes to the Financial Statements for the Year Ended 31 October 2021

#### 4 Grants & donations

	<b>Unrestricted funds £</b>	<b>Total £</b>
Sundry	23,941	23,941
FP Anchor Foundation	5,000	5,000
HMRC (JRS)	1,399	1,399
	30,340	30,340

#### 5 Investment income

	<b>Unrestricted General £</b>	<b>Total 2021 £</b>	<b>Total 2020 £</b>
Interest receivable and similar income;			
Interest receivable on bank deposits	3	3	31
	3	3	31

#### 6 Expenditure on charitable activities

	<b>Unrestricted funds General £</b>	<b>Total 2021 £</b>	<b>Total 2020 £</b>
Administration	9,070	9,070	9,728
Fundraising & publicity	712	712	94
Depreciation	-	-	609
Publications & subscriptions	134	134	286
Rent & services	2,915	2,915	2,915
Staff expenses	969	969	1,236
Meetings, retreats & conferences	120	120	590
Volunteer expenses	-	-	496
Trustee expenses	-	-	386
Pensions	1,250	1,250	1,272
Wages	39,024	39,024	36,073
Grants given	1,920	1,920	-
Merchandise	250	250	-
	56,364	56,364	53,685

## OneBodyOneFaith Ltd

### Notes to the Financial Statements for the Year Ended 31 October 2021

#### 7 Staff costs

The aggregate payroll costs were as follows:

	2021 £	2020 £
<b>Staff costs during the year were:</b>		
Wages and salaries	39,024	36,073
Pension costs	1,250	1,272
	<u>40,274</u>	<u>37,345</u>

The monthly average number of persons (including senior management team) employed by the charity during the year was as follows:

	2021 No	2020 No
Average number of employees	<u>3</u>	<u>3</u>

2 (2020 - 2) of the above employees participated in the Defined Contribution Pension Schemes.

Contributions to the employee pension schemes for the year totalled £1,250 (2020 - £1,272).

No employee received emoluments of more than £60,000 during the year.

The chief executive officer, as the highest paid member of staff, received benefits totalling £27,289 (2020 - £23,749).

#### 8 Debtors

	2021 £	2020 £
Other debtors	<u>-</u>	<u>2,208</u>

#### 9 Creditors: amounts falling due within one year

	2021 £	2020 £
Other taxation and social security	465	-
Other creditors	1,281	1,982
	<u>1,746</u>	<u>1,982</u>

## OneBodyOneFaith Ltd

### Notes to the Financial Statements for the Year Ended 31 October 2021

#### 10 Charity status

The charity is a company limited by guarantee and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

#### 11 Fees payable to independent examiner

During the period, the fees payable (excluding VAT) to the charity's independent examiner Community Accounting Plus are analysed as follows:

	2021 £	2020 £
Independent examination	800	800
Other financial services	689	616
	<u>1,489</u>	<u>1,416</u>

#### 12 Taxation

The charity is a registered charity and is therefore exempt from taxation.

#### 13 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

#### 14 Related party transactions

There were no related party transactions in the year.

#### 15 3rd party funds

	Opening balances £	Incoming resources £	(Resources expended) £	Total £
Baptist Ministry Project	<u>7,687</u>	<u>4,941</u>	<u>(7,073)</u>	<u>5,555</u>
	<u>7,687</u>	<u>4,941</u>	<u>(7,073)</u>	<u>5,555</u>

**ONEBODYONEFAITH LTD.**

England & Wales - Charity number 1048842

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# Accounts

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Company registration number: 03092197

Charity registration number: 1048842

# OneBodyOneFaith Ltd

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 October 2020

Community Accounting Plus  
Units 1 & 2 North West  
41 Talbot Street  
Nottingham  
NG1 5GL

# **OneBodyOneFaith Ltd**

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# OneBodyOneFaith Ltd

## Reference and Administrative Details

<b>Trustees</b>	Canon P P Leonard Reverend Mark Rowland N C Nash David Owen Joanna Winn-Smith Lisa-Jayne Lewis Lu Skerratt Pamela Davies Jarel Robinson-Brown
<b>Secretary</b>	David Owen
<b>Senior Management Team</b>	L Dowding, Chief Executive Officer
<b>Principal Office</b>	South Church House, 25 Market Place Newark Nottinghamshire NG24 1EA
<b>Company Registration Number</b>	03092197
<b>Charity Registration Number</b>	1048842
<b>Independent Examiner</b>	John O'Brien, employee of Community Accounting Plus Units 1 & 2 North West 41 Talbot Street Nottingham NG1 5GL

# **OneBodyOneFaith Ltd**

## **Trustees' Report**

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 October 2020.

### **Trustees**

Canon P P Leonard

Reverend Mark Rowland

N C Nash

David Owen

Joanna Winn-Smith

Lisa-Jayne Lewis

Lu Skerratt (appointed 14 December 2019)

Pamela Davies (appointed 12 September 2020)

Jarel Robinson-Brown (appointed 12 September 2020)

Reverend A J Colledge (resigned 20 September 2020)

Reverend M Roper (resigned 12 September 2020)

# OneBodyOneFaith Ltd

## Trustees' Report

### Structure, governance and management

#### *Nature of governing document*

The charity is a company limited by guarantee and a registered charity. It is operated under the rules of its memorandum and articles of association dated 17 August 1995 and most recently amended 25 November 2017. It has no share capital and the liability of each member in the event of winding-up is limited to £1.

#### *Recruitment and appointment of trustees*

Trustees are appointed at the Annual General Meeting by members of the company, in accordance with the charity's governing documents. Additionally there is provision for trustees to be co-opted to the board by the trustees during the year, to draw in specific skills.

### Objectives and activities

#### *Objects and aims*

The objects of the Company shall be:

(a) to advance the Christian religion for the benefit of the public in accordance with the following Statement of Conviction:

"It is the conviction of the members of OneBodyOneFaith that human sexuality, sexual orientation and gender identity in all their richness are gifts of God gladly to be accepted, enjoyed and honoured as a way of both expressing and growing in love, in accordance with the life and teaching of Jesus Christ. Therefore it is their conviction that it is entirely compatible with the Christian faith not only to love another person of the same sex, but also to express that love fully in a personal sexual relationship;

We believe that expressing our gender and sexuality with integrity is important as a way to grow in love and discipleship; we long for the day when Christians fully accept, welcome, affirm and offer equality to everyone in their diversity."

Including raising awareness and understanding of theological issues related to sexuality and gender identity, promoting fellowship and pastoral support through local groups and other means and organising prayer and reflection;

(b) to advance the education of the public on the needs and experiences of lesbian, gay, bisexual, transgender and intersex (LGBTI) Christians, and promote acceptance of diversity, so that they may be able to live without fear of rejection or recrimination and be fully included in the life and ministry of the Church.

# OneBodyOneFaith Ltd

## Trustees' Report

### *Objectives, strategies and activities*

OneBodyOneFaith connects people who are committed to our Statement of Conviction and works to bring about change by providing resources and opportunities to meet and engage with issues of faith and sexuality, by working with key individuals in denominations to articulate our perspective and bring about positive change, by providing support to individuals and groups wishing to become more visible and vocal, and by engaging with the public through a range of media to raise awareness and bring about positive change.

### *Public benefit*

The charity's work benefits the public by:

- reducing discrimination and its impact on LGBTI people and particularly their mental health;
- building stronger, more tolerant and diverse communities;
- by enabling people to integrate their religious practices and spirituality into their identity as LGBTI people.

There is a broader impact on the public in that the affirmation of LGBTI+ people is now widely accepted and the charity's work affirms that people are not excluded from the good news of the gospel by virtue of their identity as LGBTI+ people, countering the harmful assumption that faith communities will invariably reject people for being LGBTI+. OneBodyOneFaith connects people who are committed to our Statement of Conviction and works to bring about change by providing resources and opportunities to meet and engage with issues of faith and sexuality, by working with key individuals in denominations to articulate our perspective and bring about positive change, by providing support to individuals and groups wishing to become more visible and vocal, and by engaging with the public through a range of media to raise awareness and bring about positive change.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

### **Achievements and performance**

It has been a challenging yet dynamic year for OneBodyOneFaith, given the context of operating as a faith-based charity in the midst of a pandemic. Our core work of supporting LGBTI+ Christians and affirming churches has continued, as well as developing online spaces and programmes for those impacted either directly or indirectly by Covid-19.

Our position as experts and leaders in sectors is demonstrated by our committed membership, and our broader visibility both in the UK and internationally. Whilst we have not been able to meet our members or deliver and attend events in person, we have upped our online offering and connected with partner organisations who share our values and vision. We remain connected to the major UK denominations, are growing our international reach, and are seeking to connect with new stakeholders through initiatives such as Christians at Pride, and an upcoming dispersed community: Rhythm.

We remain committed to truly representing the breadth and diversity of our membership and those we seek to represent and serve. As such, we have made new trustee appointments diversifying in the areas of race, gender identity, and religious tradition.

# OneBodyOneFaith Ltd

## Trustees' Report

### Financial review

#### *Policy on reserves*

We need reserves to ensure that our costs are covered. Therefore, we aim to maintain six (6) months' basic costs in reserve. Any diminution from this has to be approved by the Board.

#### *Principal risks and uncertainties*

A sudden drop in membership, and being unable to hold events due to Covid-19.

### Statement of Trustees' Responsibilities

The trustees (who are also the directors of OneBodyOneFaith Ltd for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including its income and expenditure, 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 being disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

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 companies provision statement

This report has been prepared in accordance with the small companies regime under the Companies Act 2006.

The annual report was approved by the trustees of the charity on ...~~8/6/21~~... and signed on its behalf by:



.....  
Canon P P Leonard  
Trustee

## OneBodyOneFaith Ltd

### Independent Examiner's Report to the trustees of OneBodyOneFaith Ltd

#### Independent examiner's report to the trustees of OneBodyOneFaith Ltd ('the Company')

I report to the charity trustees on my examination of the accounts of the company for the year ended 31 October 2020.

#### Responsibilities and basis of report

As the charity's trustees of the company (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

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 that in any material respect:

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 the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and 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.



John O'Brien MSc, FCCA, FCIE, employee of Community Accounting Plus  
Fellow of the Association of Charity Independent Examiners

Units 1 & 2 North West  
41 Talbot Street  
Nottingham  
NG1 5GL

Date: 11/6/2021

## OneBodyOneFaith Ltd

### Statement of Financial Activities for the Year Ended 31 October 2020 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Total 2020 £	Total 2019 £
<b>Income and Endowments from:</b>				
Donations and legacies	2	12,627	12,627	15,768
Charitable activities	3	44,729	44,729	54,253
Investment income	5	31	31	35
Total Income		57,387	57,387	70,056
<b>Expenditure on:</b>				
Charitable activities	6	(53,685)	(53,685)	(64,748)
Total Expenditure		(53,685)	(53,685)	(64,748)
Net income		3,702	3,702	5,308
Net movement in funds		3,702	3,702	5,308
<b>Reconciliation of funds</b>				
Total funds brought forward		41,403	41,403	36,095
Total funds carried forward		45,105	45,105	41,403

All of the charity's activities derive from continuing operations during the above two periods.

**OneBodyOneFaith Ltd**  
**(Registration number: 03092197)**  
**Balance Sheet as at 31 October 2020**

	Note	2020 £	2019 £
<b>Fixed assets</b>			
Tangible assets	11	-	609
<b>Current assets</b>			
Debtors	12	2,208	-
Cash at bank and in hand		44,879	42,104
		47,087	42,104
<b>Creditors: Amounts falling due within one year</b>	13	(1,982)	(1,310)
<b>Net current assets</b>		45,105	40,794
<b>Net assets</b>		45,105	41,403
<b>Funds of the charity:</b>			
<b>Unrestricted income funds</b>			
Unrestricted funds		45,105	41,403
<b>Total funds</b>		45,105	41,403

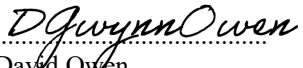
For the financial year ending 31 October 2020 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements on pages 7 to 16 were approved by the trustees, and authorised for issue on ~~8/6/21~~ and signed on their behalf by:

  
 .....  
 David Owen  
 Company Secretary and Trustee

# OneBodyOneFaith Ltd

## Notes to the Financial Statements for the Year Ended 31 October 2020

### 1 Accounting policies

#### Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

#### Statement of compliance

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 applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). They also comply with the Companies Act 2006 and Charities Act 2011.

#### Basis of preparation

OneBodyOneFaith Ltd meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

#### Going concern

The financial statements have been prepared on a going concern basis.

The trustees assess whether the use of going concern is appropriate i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the charity to continue as a going concern. The trustees make this assessment in respect of a period of one year from the date of approval of the financial statements.

#### Exemption from preparing a cash flow statement

The charity opted to adopt Bulletin 1 published on 2 February 2016 and has therefore not included a cash flow statement in these financial statements.

#### Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

#### *Donations and legacies*

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

#### *Investment income*

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

# OneBodyOneFaith Ltd

## Notes to the Financial Statements for the Year Ended 31 October 2020

### Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

### Charitable activities

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 costs of an indirect nature necessary to support them.

### Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

### Tangible fixed assets

Individual fixed assets costing £50 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

### Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Fixtures & fittings	20% straightline
Computer equipment	33.3% straightline

### Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

### Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

# OneBodyOneFaith Ltd

## Notes to the Financial Statements for the Year Ended 31 October 2020

### Fund structure

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

### Pensions and other post retirement obligations

The charity operates a defined contribution pension scheme for employees. The assets of the scheme are held separately from those of the charity. Pension costs charges in the Statement of Financial Activities represent the contributions payable by the charity during the year.

### 2 Income from donations and legacies

	<b>Unrestricted funds</b>		
	<b>General</b>	<b>Total</b>	<b>Total</b>
	<b>£</b>	<b>2020</b>	<b>2019</b>
		<b>£</b>	<b>£</b>
Donations and legacies;			
Donations from individuals	12,627	12,627	15,768
	<u>12,627</u>	<u>12,627</u>	<u>15,768</u>

### 3 Income from charitable activities

	<b>Unrestricted funds</b>		
	<b>General</b>	<b>Total</b>	<b>Total</b>
	<b>£</b>	<b>2020</b>	<b>2019</b>
		<b>£</b>	<b>£</b>
Membership	39,842	39,842	41,168
Sales/fees	4,887	4,887	2,537
Services	-	-	10,548
	<u>44,729</u>	<u>44,729</u>	<u>54,253</u>

### 4 Grants & donations

	<b>Unrestricted funds</b>	
	<b>£</b>	<b>Total</b>
		<b>£</b>
Sundry	2,355	2,355
Gift Aid	10,172	10,172
Legacies	100	100
	<u>12,627</u>	<u>12,627</u>

## OneBodyOneFaith Ltd

### Notes to the Financial Statements for the Year Ended 31 October 2020

#### 5 Investment income

	<b>Unrestricted funds</b>	<b>Total 2020</b>	<b>Total 2019</b>
	<b>General</b>	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Interest receivable and similar income;			
Interest receivable on bank deposits	31	31	35
	31	31	35

#### 6 Expenditure on charitable activities

	<b>Unrestricted funds</b>	<b>Total 2020</b>	<b>Total 2019</b>
	<b>General</b>	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Administration	9,728	9,728	6,011
Fundraising & publicity	94	94	8,560
Depreciation	609	609	608
Publications & subscriptions	286	286	-
Rent & services	2,915	2,915	3,180
Staff expenses	1,236	1,236	3,378
Meetings, retreats & conferences	590	590	-
Volunteer expenses	496	496	1,235
Trustee expenses	386	386	2,695
Pensions	1,272	1,272	2,235
Wages	36,073	36,073	36,559
Sundry	-	-	287
	53,685	53,685	64,748

# OneBodyOneFaith Ltd

## Notes to the Financial Statements for the Year Ended 31 October 2020

### 7 Trustees remuneration and expenses

During the year the charity made the following transactions with trustees:

**Reverend A J Colledge**

£Nil (2019: £508) of expenses were reimbursed to Reverend A J Colledge during the year.

**Canon P P Leonard**

£280 (2019: £1,807) of expenses were reimbursed to Canon P P Leonard during the year.

**Reverend Mark Rowland**

£Nil (2019: £139) of expenses were reimbursed to Reverend Mark Rowland during the year.

**Joanna Winn-Smith**

£Nil (2019: £47) of expenses were reimbursed to Joanna Winn-Smith during the year.

**T F Byrne**

£Nil (2019: £17) of expenses were reimbursed to T F Byrne during the year.

**Lisa-Jayne Lewis**

£Nil (2019: £177) of expenses were reimbursed to Lisa-Jayne Lewis during the year.

**Lu Skerratt**

£106 (2019: £Nil) of expenses were reimbursed to Lu Skerratt during the year.

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

### 8 Fees payable to independent examiner

During the period, the fees payable (excluding VAT) to the charity's independent examiner Community Accounting Plus are analysed as follows:

	2020 £	2019 £
Independent examination	800	800
Other financial services	616	408
	<u>1,416</u>	<u>1,208</u>

## OneBodyOneFaith Ltd

### Notes to the Financial Statements for the Year Ended 31 October 2020

#### 9 Staff costs

The aggregate payroll costs were as follows:

	2020 £	2019 £
<b>Staff costs during the year were:</b>		
Wages and salaries	36,073	36,559
Pension costs	<u>1,272</u>	<u>2,235</u>
	<u><u>37,345</u></u>	<u><u>38,794</u></u>

The monthly average number of persons (including senior management team) employed by the charity during the year was as follows:

	2020 No	2019 No
Average number of employees	<u><u>3</u></u>	<u><u>2</u></u>

2 (2019 - 2) of the above employees participated in the Defined Contribution Pension Schemes.

Contributions to the employee pension schemes for the year totalled £1,272 (2019 - £2,235).

No employee received emoluments of more than £60,000 during the year.

The chief executive officer, as the highest paid member of staff, received benefits totalling £23,749 (2019 - £22,279).

## OneBodyOneFaith Ltd

### Notes to the Financial Statements for the Year Ended 31 October 2020

#### 10 Taxation

The charity is a registered charity and is therefore exempt from taxation.

#### 11 Tangible fixed assets

	Fixtures & fittings £	Computer equipment £	Total £
<b>Cost</b>			
At 1 November 2019	<u>1,615</u>	<u>858</u>	<u>2,473</u>
At 31 October 2020	<u>1,615</u>	<u>858</u>	<u>2,473</u>
<b>Depreciation</b>			
At 1 November 2019	1,292	572	1,864
Charge for the year	<u>323</u>	<u>286</u>	<u>609</u>
At 31 October 2020	<u>1,615</u>	<u>858</u>	<u>2,473</u>
<b>Net book value</b>			
At 31 October 2020	<u>-</u>	<u>-</u>	<u>-</u>
At 31 October 2019	<u>323</u>	<u>286</u>	<u>609</u>

#### 12 Debtors

	2020 £	2019 £
Other debtors	<u>2,208</u>	<u>-</u>

#### 13 Creditors: amounts falling due within one year

	2020 £	2019 £
Other taxation and social security	-	350
Other creditors	<u>1,982</u>	<u>960</u>
	<u>1,982</u>	<u>1,310</u>

#### 14 Charity status

The charity is a company limited by guarantee and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

## OneBodyOneFaith Ltd

### Notes to the Financial Statements for the Year Ended 31 October 2020

#### 15 Analysis of net assets between funds

	<b>Unrestricted funds</b>	<b>2020</b>
	<b>General</b>	<b>Total funds</b>
	<b>£</b>	<b>£</b>
Current assets	47,087	47,087
Current liabilities	(1,982)	(1,982)
Total net assets	45,105	45,105
	<b>Unrestricted funds</b>	<b>2019</b>
	<b>General</b>	<b>Total funds</b>
	<b>£</b>	<b>£</b>
Tangible fixed assets	609	609
Current assets	42,104	42,104
Current liabilities	(1,310)	(1,310)
Total net assets	41,403	41,403

#### 16 Related party transactions

There were no related party transactions in the year.

#### 17 3rd party funds

	<b>Opening balances</b>	<b>Incoming resources</b>	<b>(Resources expended)</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Baptist Ministry Project	-	7,635	-	7,635
	-	7,635	-	7,635