

ONE CHURCH BRIGHTON

England & Wales · Charity number 1142607

Details

Status Registered

Legal form Charitable company

Company number [07518188](#)

Registered 2011-06-27

Register [View on the Charity Commission register](#)

Contact

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Gloucester Place
Brighton
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Activities

Objects: 3.1 THE OBJECTS OF THE CHURCH ARE, FOR THE BENEFIT OF THE PUBLIC,:-3.1.1 TO ADVANCE THE CHRISTIAN FAITH IN ACCORDANCE WITH THE STATEMENT OF BELIEFS IN BRIGHTON AND SUCH PARTS OF THE UNITED KINGDOM OR THE WORLD IN SUCH WAYS AS THE TRUSTEES FROM TIME TO TIME MAY THINK FIT AND TO FULFIL SUCH OTHER PURPOSES WHICH ARE EXCLUSIVELY CHARITABLE ACCORDING TO THE LAW OF ENGLAND AND WALES AND ARE CONNECTED WITH THE CHARITABLE WORK OF THE CHURCH;3.1.2 TO RELIEVE SICKNESS AND FINANCIAL HARDSHIP AND TO PROMOTE AND PRESERVE GOOD HEALTH BY THE PROVISION OF FUNDS, GOODS OR SERVICES OF ANY KIND, INCLUDING THROUGH THE PROVISION OF COUNSELLING AND SUPPORT IN SUCH PARTS OF THE UNITED KINGDOM OR THE WORLD AS THE TRUSTEES FROM TIME TO TIME MAY THINK FIT; AND3.1.3 TO PROVIDE COMMUNITY FACILITIES FOR RECREATIONAL AND OTHER LEISURE-TIME OCCUPATION IN THE INTERESTS OF HEALTH OR SOCIAL WELFARE FOR ALL PERSONS, BUT SPECIFICALLY INCLUDING THOSE WHO HAVE NEED BY REASON OF THEIR YOUTH, POVERTY OR SOCIAL AND ECONOMIC CIRCUMSTANCES WITH THE OBJECT OF IMPROVING THEIR CONDITIONS OF LIFE IN BRIGHTON AND THE SURROUNDING AREA AND IN OTHER SUCH PARTS OF THE UNITED KINGDOM OR THE WORLD AS THE TRUSTEES FROM TIME TO TIME MAY THINK FIT.

Activities: One Church Brighton is a thriving and passionate community trying to bring positive transformation. Characterised by entrepreneurial and collaborative activity, we run diverse, innovative and frontline projects serving those in need in Brighton and Hove. We strive to use our resources well and embody our Christ centred values of intimacy, involvement, inclusion, integrity and interdependence.

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information
- **What:** Religious Activities
- **Who:** Children/young People, Elderly/old People, The General Public/mankind

Geography

- **Area of benefit:** BRIGHTON
- Brighton And Hove

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£1,495,245	£1,365,443	£233,528	26
2023-12-31	£445,814	£523,167	-	-
2022-12-31	£608,912	£714,361	£225,990	24
2021-12-31	£594,602	£611,719	£331,439	21
2020-12-31	£760,180	£649,509	£348,556	23

Trustees

Name	Role	Appointed
REV DAVE STEELL	Chair	
Adrian Kenneth Nolloth		2024-06-09
Antony Charles Tilley		2023-04-09
Avril MACKENZIE-PARR		2014-07-01
Christopher John Evans		2023-04-09
Rebecca Jane Salmon		2023-04-09
Rebecca Shakeshaft		2024-06-09
Timothy Andrew Napper		2024-06-09

ONE CHURCH BRIGHTON

England & Wales - Charity number 1142607

Accounts

ONE * CHURCH

Charity Registration No. 1142607

Company Registration No. 07518188 (England and Wales)

2024 Annual Report



One Church Brighton (limited by guarantee)
trustees' annual report & consolidated financial
statements for the year ended 31 December 2024

**ONE CHURCH BRIGHTON
(LIMITED BY GUARANTEE)
LEGAL AND ADMINISTRATIVE INFORMATION**

Trustees	A Tilley (Chair) A Mackenzie-Parr (Company Secretary) C Evans T Napper A Nolloth R Salmon R Shakeshaft D Steell
Charity number	1142607
Company number	07518188
Registered office and Principal Address	One Church Brighton Gloucester Place Brighton East Sussex BN1 4AA
Statutory auditor	TC Group The Courtyard Shoreham Road Upper Beeding Steyping West Sussex BN44 3TN
Day to day bankers	Lloyds Bank plc 1-9 Gloucester Place Brighton East Sussex BN1 4BE

**ONE CHURCH BRIGHTON
(LIMITED BY GUARANTEE)
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**ONE CHURCH BRIGHTON
(LIMITED BY GUARANTEE)
TRUSTEES' REPORT**

FOR THE YEAR ENDED 31 DECEMBER 2024

INTRODUCTION

The Trustees of One Church Brighton ("One Church" or "the Charity") present their annual report together with the audited consolidated financial statements for the year ended 31 December 2024. The report has been prepared in accordance with the Charities Act 2011, the Companies Act 2006, and the Statement of Recommended Practice – Accounting and Reporting by Charities (SORP FRS 102).

From 2024, One Church Brighton has prepared audited group consolidated accounts, as the combined turnover of the Charity and its wholly owned subsidiary, OCB Initiatives Ltd., exceeded £1 million. The consolidated results therefore cover both the charitable parent and its subsidiary.

OBJECTIVES AND ACTIVITIES

The Charity's mission is underpinned by five values: intimacy with God, involvement in helping those in need, interdependence with others, inclusivity for all, and integrity in all activities. Our charitable aims focus on justice, equality, and the flourishing of communities, achieved through the following strategic outcomes:



- Community - Strengthening cohesive communities
- Interdependence – Encouraging mutual support for life change
- Growth – Enhancing skills, employment, and opportunities
- Wellbeing – Improving health and wellbeing
- Nature – Connecting people with and protecting the environment

Our activities address key social issues in Brighton & Hove and surrounding areas, including homelessness, unemployment, food and financial poverty, social isolation, and challenges faced by young people and families. Projects are funded by our congregation, local businesses, charitable grants, and enterprise income.

**ONE CHURCH BRIGHTON
(LIMITED BY GUARANTEE)
TRUSTEES' REPORT (CONTINUED)**

FOR THE YEAR ENDED 31 DECEMBER 2024

ACHIEVEMENTS AND PERFORMANCE

In shaping our objectives and planning our activities for the period, the Trustees have given consideration to the duties set out in section 17(5) of the Charities Act 2011 to have due regard to public benefit and to the Charity Commission Guidance on public benefit. In particular, the Trustees have considered how the planned activities will contribute to the overall aims and objectives that they have set.

Our funding and giving go directly into our projects, many of which engage those who are most in need and we aim to be as lean as possible by being resourceful. We use our buildings, finance, staff and volunteers to do this.



Our **Sunday Church community** continued to thrive. The inclusive and creative church services saw growing numbers of people engage with a variety of issues and topics on a weekly basis. Various other activities such as mid-week groups, a weekend away, community meals, walks and celebrations all helped build interdependent, relational connections. A monthly **Community Meal**, run by volunteers from the community, prepared and served over 700 delicious meals to socially isolated and vulnerable people. Funding in 2024 from SHED enabled us to continue to develop the **Reading Room** - a collaboration between the church, local communities and academics around justice and inequality issues, running a variety of well-attended and engaging conferences and events.

Our barista training school, **Pro Baristas**, experienced a soaring demand for training from the unemployed. Our trainees have continued to demonstrate more pronounced and complex support needs due to high levels of anxiety, and the effects of long-term unemployment as a result of the economic environment. In response we focussed on more intensive support programmes in 2024, such as continuing our Women only 'Dorothy Jones Course' training track and the Supported Journey Programme - a 12 week training and support programme tailored to the needs of young NEET people experiencing complex and multiple barriers into work. We also increased the number of drop-in sessions to provide a safe and supportive environment and developed a more constant stream of trial shifts in our cafe for those needing to increase their customer service skills and enhance their employability.



Rock Farm is a working market garden, conservation and horticultural therapy project which focuses on 3 key areas:

- Sustainable, carbon-negative food production
- Biodiversity conservation and regeneration of the local ecosystem
- Horticultural therapy for people who are socially isolated due to physical or mental ill health, incomes or circumstances

**ONE CHURCH BRIGHTON
(LIMITED BY GUARANTEE)
TRUSTEES' REPORT (CONTINUED)**

FOR THE YEAR ENDED 31 DECEMBER 2024

We continued to develop some key partnerships in 2024, including new arrangements for lectures and student workdays with Imperial College, London, retreats for corporate clients, school volunteer days, and access days for food bank recipients in Sussex and other OCB project families, such as Chomp (more information below). We also continued to run our own certified horticulture courses for those who normally couldn't access grower training, increased our presence at Steyning Farmers' Market and continued to support the regular cohort of referrals and volunteers.

Our youth work, **One Youth**, continued to run a full programme of activities during the year under the leadership of our youth worker, covering a variety of needs but all unified in purpose across three strands:

- **Wellbeing:** providing safe spaces for young people to be themselves, have fun and discuss their concerns. This included offering one-to-one support to those who needed a listening ear, and making referrals for those who require more specialist support;
- **Imagination:** fostering a youth group environment that encourages young people to discover the wisdom of their imagination and to gain new perspectives by finding words and images to share their stories. This is done in a variety of ways, including art, writing, photography and other media; and
- **Interconnection:** encouraging dialogue with the world beyond the young people's immediate circumstances, challenging existing narratives and creating new ones.

The groups that met during the year under the One Youth banner include:

- **Safehouse:** a weekly, open-access youth group, which mainly caters to Year 9 girls and nonbinary people offering a relaxed gathering point around a meal, where the young people are encouraged to share their stories from the week;
- **Youth:** weekly social youth group for 11 to 18 year olds of our church community and their friends, including activities such as art evenings, board game nights, chip walks and baking evenings;
- **Contemplative Youth:** weekly social youth group for 11 to 18 year olds with a focus on mindfulness and contemplative methods
- **Misfits:** fortnightly evening group for LGBTQIA+ 16 to 23 year olds, an additional fortnightly lunch club at Brighton MET College as well as 1-2-1 informal mentoring and practical support for young people facing personal and financial hardship. Several young people have been referred from the Misfits group to our Pro-Barista training course;
- **Weekly groups on Sunday and during the week** for young people to listen and creatively respond to the stories of the Bible and practise imaginative and contemplative prayer methods.
- **Lodestars:** an 8 week programme of creative writing workshops with the aim being for participants to embrace the challenge of trusting their imaginations and expressing it through words.



**ONE CHURCH BRIGHTON
(LIMITED BY GUARANTEE)
TRUSTEES' REPORT (CONTINUED)**

FOR THE YEAR ENDED 31 DECEMBER 2024

Chomp is passionate about supporting families with children who find themselves in challenging circumstances. It provides integrative support that spans across immediate needs such as food poverty and holiday hunger to meaningful engagement across interdependent communities. Chomp journeys with its families as support is furthered through partnered stakeholders, ranging from the local council, charities, clubs and the wider One Church community.

During 2024 Chomp and its partner groups delivered over 200 meals to families across Brighton and the surrounding areas through holiday clubs. At Christmas, Chomp put together and delivered over 100 hampers, consisting of fruit and vegetables mostly donated from our Florence Road Market and presents for children donated by a local business.

Chomp was chosen to be one of the Mayors Charities for 2024. This involved being officially recognised by Brighton and Hove City Council and gaining increased visibility through mayoral events, publicity and networking opportunities.



We continue to utilise our two church **buildings** (Gloucester Place and Florence Road), making them welcoming and usable for all our projects. General maintenance and repairs continued and as a board of Trustees we regularly review the buildings and their needs to fit the requirements of our community and our hirers.

In 2023 we purchased a small house to be used for community projects, and in 2024 we began to host an Afghan family as part of the Refugees Community Settlement Scheme. A Refugee Support Group was formed and received accreditation from the Home Office in order for the family to move into the house, supported by this group. A second property was purchased in 2024 which is now used to house women who have experienced sexual exploitation, in partnership with Orchards UK, a specialist support organisation.

The Trustees continue to explore how we can make our buildings more relevant to the needs of the local and church community.

TRADING SUBSIDIARY - OCB INITIATIVES LTD

One Church has a fully owned subsidiary company, **OCB Initiatives Limited**, which exists to operate revenue-generating activities in the One Church community, with an emphasis on social enterprise. OCB Initiatives Limited donates its profits to One Church to fund its projects.

Our weekly farmers' market and community hub, **Florence Road Market**, and its connected café, **Florence Road Café**, operated through the year and despite the cost-of-living crisis, saw an increased demand from the previous year. Our engagement with the community and local food traders continued to develop, as did the partnerships with low-income food hubs by asking our paying customers to help us subsidise high quality produce that was then distributed to those in need.

**ONE CHURCH BRIGHTON
(LIMITED BY GUARANTEE)
TRUSTEES' REPORT (CONTINUED)**

FOR THE YEAR ENDED 31 DECEMBER 2024



Skylark Coffee, our ethical coffee roasting initiative, continued to rapidly develop a UK-wide customer base, grew its turnover by almost 100% in 2024, and published a very well received third Transparency Report. This report is unprecedented in the industry and details how even “ethical” coffee claims remain tied to an exploitative supply chain, while fully detailing our own operations and what we are doing to change the system. Skylark donated over £4,500 to external charities supporting either coffee growers or local environmental restoration and has continued to support the Pro Baristas project, Rock Farm, and other activities of One Church Brighton.

In the year ended 31 December 2024:

- OCBI Generated turnover of £884,686
- The subsidiary made a net deficit of £7,258

OCBI is governed by its own Board of Directors, which reports to the Trustees of the Charity. The Trustees monitor the subsidiary’s activities to ensure they align with our mission and values, and that all surpluses are applied for charitable purposes.

FINANCIAL REVIEW

The consolidated results for the year show total income of £1,495,245 (2023: £1,008,435), total expenditure of £1,365,443 (2023: £1,137,426), and a net surplus of £129,802 (2023: deficit of £128,991).

- Group income comprised the following categories:
- Congregational giving and donations: £229,991 (an increase compared to £199,742 in 2023)
- Charitable grants (restricted): £158,207 (increase from 2023 due to multi year funding being recognised in 2024)
- Trading activities via OCBI: £915,658 (up from £560,582 in 2023, around 63% growth mainly due to Skylark expansion)
- Other income: £2,045 (stable comparison to 2023 at £1,937)

These changes reflect strong growth in certain enterprise activities. The Trustees consider the financial position at year end to be satisfactory, with sufficient reserves to manage foreseeable risks.



**ONE CHURCH BRIGHTON
(LIMITED BY GUARANTEE)
TRUSTEES' REPORT (CONTINUED)**

FOR THE YEAR ENDED 31 DECEMBER 2024

RESERVES POLICY

The Trustees aim to maintain unrestricted reserves at a level sufficient to cover three months' core operating costs across the group. This target provides resilience against fluctuations in income and unexpected expenditure.

As at 31 December 2024:

- Group unrestricted reserves totalled £171,615
- Restricted reserves at year end were £61,913

Restricted reserves are held in line with the conditions of grant funding. The Trustees review the reserves policy annually and may adjust targets in response to organisational needs, risk assessment outcomes, and strategic priorities.

PRINCIPLE RISKS AND UNCERTAINTIES

The Trustees maintain a comprehensive risk register, reviewed at least annually. The following principal risks were identified in 2024, covering both parent charity and subsidiary, with mitigation actions in place:

- Reduction in charitable donations or grants – Mitigated through diversified income streams and regular financial monitoring.
- Trading arm performance dips due to economic downturn – Mitigated through flexible business planning and market diversification.
- Inadequate access controls to financial systems – Mitigated by restricted access, dual-authorisation processes, and regular reviews.
- Key financial tasks dependent on limited staff capacity – Mitigated by documented procedures and cross-training of staff.
- Failure to comply with charity or trading regulations – Mitigated by regular policy reviews, Trustee training, and expert advice.

A full risk register, including likelihood and impact scoring, is maintained by management and is available to regulators upon request.



STRUCTURE, GOVERNANCE AND MANAGEMENT

One Church Brighton is a charitable company limited by guarantee. In the event of winding up, members' liability is limited to £1.

The Board of Trustees meets at least ten times per year and delegates day-to-day operations to senior staff. Trustees are recruited from within the church community through a defined nomination and selection process.

**ONE CHURCH BRIGHTON
(LIMITED BY GUARANTEE)
TRUSTEES' REPORT (CONTINUED)**

FOR THE YEAR ENDED 31 DECEMBER 2024

OCB Initiatives Ltd. is wholly owned by the Charity, and its Board of Directors is accountable to the Trustees. The Trustees monitor the subsidiary's activities to ensure they align with our mission and values, and that all surpluses are applied for charitable purposes. The subsidiary's profits are transferred to the Charity under Gift Aid. The subsidiary's Board meets every quarter and reports formally to the Trustees of One Church Brighton. At least one Trustee serves as a director of OCBi to ensure alignment with charitable aims.

TRUSTEE RECRUITMENT

In 2024, three Trustees were appointed, and two Trustees resigned. The Trustees have been appointed from within the One Church Community and the recruitment process is as follows:

- Clear information is communicated during Sunday services about the recruitment process of trustees when there is a vacancy.
- Nominations for potential trustees are sought from the Church community. People are asked to give their nominations to existing trustees without the knowledge of the nominee.
- The existing trustees meet to assess nominations against the current needs of the trusteeship to govern the church and charity well (skills, experience etc).
- Once a potential trustee is selected, that person is approached to see if they would like to be part of the team. If not, then a further selection is made, or the process is restarted.
- If they accept, then the wider Church community is notified and there is a two week timeframe, where any notable objections or concerns can be received and evaluated.
- If no objections are received the new trustee is appointed.

The Trustees, who are also the directors for the purpose of company law, and who served during the year or were appointed subsequently are:

Trustees serving in 2024:

- Anthony Tilley – appointed Chair in November 2024
- Avril Mackenzie Parr (Company Secretary)
- David Steell
- Mark Campbell – resigned 20 May 2025
- Christopher Evans
- Richard Mead – resigned 10 March 2024
- Lianne Howard-Dace – resigned 12 October 2024
- Rebecca Salmon

Trustees appointed in 2024:

- Timothy Napper – appointed 9 June 2024
- Adrian Nolloth – appointed 9 June 2024
- Rebecca Shakeshaft – appointed 9 June 2024

Directors of OCB Initiatives Ltd in 2024:

- Richard Mead
- Mark Campbell
- Christopher Evans



**ONE CHURCH BRIGHTON
(LIMITED BY GUARANTEE)
TRUSTEES' REPORT (CONTINUED)**

FOR THE YEAR ENDED 31 DECEMBER 2024

PAYMENT OF SENIOR MEMBERS OF STAFF

The charity currently operates five role specific salary grades alongside the package provided to the Minister. A trustee-led subgroup is tasked to assess the organisational salary structure on an annual basis with reference to our values. This group then brings recommendations to the Trustee Board for approval. Staff may be consulted and included in any reviews but are not present at the point in any Board meeting to discuss and agree any changes.

PUBLIC BENEFIT

In exercising their powers and duties, the Trustees have had due regard to the Charity Commission's guidance on public benefit. The activities of One Church Brighton — including those undertaken through OCB Initiatives — are directed towards the relief of poverty, the advancement of education, the promotion of social inclusion, and the enhancement of community cohesion, wellbeing, and environmental stewardship.

The Trustees are satisfied that the Charity's activities in 2024 demonstrably further these charitable purposes and provide clear benefits to the public.

On behalf of the Board of Trustees



A Tilley
Chair of Trustees
Date: 23/09/25



**ONE CHURCH BRIGHTON
(LIMITED BY GUARANTEE)
STATEMENT OF TRUSTEES' RESPONSIBILITIES**

FOR THE YEAR ENDED 31 DECEMBER 2024

The trustees of One Church Brighton are responsible for preparing the Trustees' Report and the accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 'The Financial Reporting Standard for the UK and Republic of Ireland'.

Charity law requires the trustees to prepare accounts for each financial year which give a true and fair view of the state of affairs of the group and of the incoming resources and application of resources, including the income and expenditure, of the group for that year.

In preparing these accounts, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities' SORP;
- make judgements and estimates that are reasonable and prudent; and
- assess the organisation's ability to continue as a going concern and prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the accounts comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**ONE CHURCH BRIGHTON
(LIMITED BY GUARANTEE)
REPORT OF THE INDEPENDENT AUDITORS
FOR THE YEAR ENDED 31 DECEMBER 2024**

Opinion

We have audited the financial statements of One Church Brighton (the parent 'charitable company') and its subsidiary (the 'group') for the year ended 31 December 2024 on pages 14 to 26. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the group's and the parent charitable company's affairs as at 31 December 2024 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the group and charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charitable company's and groups ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the trustees' annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

**ONE CHURCH BRIGHTON
(LIMITED BY GUARANTEE)
REPORT OF THE INDEPENDENT AUDITORS
FOR THE YEAR ENDED 31 DECEMBER 2024**

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report (incorporating the directors' report) for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the trustees' report (incorporating the directors' report) has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the group and charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement set out on page 2, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

**ONE CHURCH BRIGHTON
(LIMITED BY GUARANTEE)
REPORT OF THE INDEPENDENT AUDITORS**

FOR THE YEAR ENDED 31 DECEMBER 2024

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website <https://www.frc.org.uk/Our-Work/Audit/Audit-and-assurance/Standards-and-guidance/Standards-and-guidance-for-auditors/Auditors-responsibilities-for-audit/Description-of-auditors-responsibilities-for-audit.aspx>. This description forms part of our auditor's report.

Extent to which the audit was considered capable of detecting irregularities, including fraud

The objectives of our audit, in respect to fraud, are: to identify and assess the risks of material misstatement of the financial statements due to fraud; to obtain sufficient appropriate audit evidence regarding the assessed risks of material misstatement due to fraud, through designing and implementing appropriate responses; and to respond appropriately to fraud or suspected fraud identified during the audit. However, the primary responsibility for the prevention and detection of fraud rests with both those charged with governance of the entity and its management.

Our approach was as follows:

- We identified areas of laws and regulations that could reasonably be expected to have a material effect on the financial statements from our general sector experience, and through discussion with the trustees, directors and other management (as required by auditing standards), and discussed with the trustees, directors and other management the policies and procedures regarding compliance with laws and regulations (see below);
- We identified the following areas as those most likely to have such an effect: health and safety; General Data Protection Regulation (GDPR); fraud; bribery and corruption; and employment law. Auditing standards limit the required audit procedures to identify non-compliance with these laws and regulations to enquiry of the trustees, directors and other management and inspection of regulatory and legal correspondence, if any. The identified actual or suspected non-compliance was not sufficiently significant to our audit to result in our response being identified as a key audit matter.
- We considered the legal and regulatory frameworks directly applicable to the financial statements reporting framework (FRS 102, the Companies Act 2006 and the Charities Act 2011) and the relevant tax compliance regulations in the UK;
- We considered the nature of the charity and group's operations, the control environment and financial performance.
- We communicated identified laws and regulations throughout our team and remained alert to any indications of non-compliance throughout the audit;
- We considered the procedures and controls that the charity and group has established to address risks identified, or that otherwise prevent, deter and detect fraud; and how senior management monitors those procedures and controls.

Based on this understanding we designed our audit procedures to identify non-compliance with such laws and regulations. Where the risk was considered to be higher, we performed audit procedures to address each identified fraud risk. These procedures included: testing manual journals; reviewing the financial statement disclosures and testing to supporting documentation; performing analytical procedures; and enquiring of management, and were designed to provide reasonable assurance that the financial statements were free from fraud or error.

**ONE CHURCH BRIGHTON
(LIMITED BY GUARANTEE)
REPORT OF THE INDEPENDENT AUDITORS**

FOR THE YEAR ENDED 31 DECEMBER 2024

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. For example, the further removed non-compliance with laws and regulations (irregularities) is from the events and transactions reflected in the financial statements, the less likely the inherently limited procedures required by auditing standards would identify it. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

Other matters

The comparative financial statements have not been audited.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

TC Group

**Mark Cummins FCCA (Senior Statutory Auditor)
for and on behalf of TC Group
Statutory Auditor
Office: Steyning, West Sussex**

Date:

26th September 2025

**ONE CHURCH BRIGHTON
(LIMITED BY GUARANTEE)
CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 DECEMBER 2024**

		Unrestricted funds	Restricted funds	Total 2024	Total 2023
	Notes	£	£	£	£
Income from:					
Donations & grants	3	229,991	-	229,991	199,742
Charitable activities	4	189,344	158,207	347,551	246,174
Other trading activities	5	915,658	-	915,658	560,582
Investment income – interest received		2,045	-	2,045	1,937
Total income		1,337,038	158,207	1,495,245	1,008,435
Expenditure on:					
Raising funds (including subsidiary expenditure)		842,204	-	842,204	562,958
Charitable activities		412,927	110,312	523,239	574,468
Total expenditure	6	1,255,131	110,312	1,365,443	1,137,426
Net income / (expenditure)		81,907	47,895	129,802	(128,991)
Transfer between funds	16	(14,018)	14,018	-	-
Net movement in funds		67,889	61,913	129,802	(128,991)
Reconciliation of funds					
Fund balances at 1 January 2024		103,726	-	103,726	232,717
Fund balances at 31 December 2024		171,615	61,913	233,528	103,726

The statement of financial activities includes all gains and losses recognised in the period. All income and expenditure derives from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

**ONE CHURCH BRIGHTON
(LIMITED BY GUARANTEE)
CONSOLIDATED BALANCE SHEET**

AS AT 31 DECEMBER 2024

	Notes	2024 £	£	2023 £	£
Current assets					
Debtors	12	132,279		75,969	
Stock	13	71,420		52,285	
Cash at bank and in hand		225,555		160,355	
		<u>429,254</u>		<u>288,609</u>	
Creditors: amounts falling due within one year	14	<u>(170,726)</u>		<u>(184,883)</u>	
Net current assets			258,528		103,726
Creditors: amounts falling due in more than one year	15		(25,000)		-
Net assets			<u>233,528</u>		<u>103,726</u>
The funds of the charity:					
Restricted income funds	16	61,913		-	
Unrestricted income funds		171,615		103,726	
Total funds		<u>233,528</u>		<u>103,726</u>	

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

The notes on pages 18 to 26 form part of these accounts.

The accounts were approved by the Board on 25/09/25



A Tilley
Trustee

Company Registration No. 07518188

**ONE CHURCH BRIGHTON
(LIMITED BY GUARANTEE)
CHARITY BALANCE SHEET**

AS AT 31 DECEMBER 2024

	Notes	2024 £	£	2023 £	£
Fixed assets					
Investment in subsidiary	10		100		100
Debtors	12	280,821		171,148	
Cash at bank and in hand		125,295		149,178	
		<u>406,116</u>		<u>320,326</u>	
Creditors: amounts falling due within one year	14	<u>(120,521)</u>		<u>(171,789)</u>	
Net current assets			<u>285,595</u>		<u>148,537</u>
Net assets			<u>285,695</u>		<u>148,637</u>
The funds of the charity:					
Restricted income funds	16	61,913		-	
Unrestricted income funds		223,782		148,637	
Total assets		<u>285,695</u>		<u>148,637</u>	

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

The notes on pages 18 to 26 form part of these accounts.

The accounts were approved by the Board on 25/09/25.....



A Tilley
Trustee

Company Registration No. 07518188

**ONE CHURCH BRIGHTON
(LIMITED BY GUARANTEE)
CONSOLIDATED CASH FLOW STATEMENT**

FOR THE YEAR ENDED 31 DECEMBER 2024

	Notes	2024 £	£	2023 £	£
Cash flows from operating activities					
Net income/(expenditure) for the year		129,802		(128,991)	
(Increase)/decrease in debtors	12	(56,310)		(40,219)	
(Increase)/decrease in stock	13	(19,135)		(22,872)	
Increase/(decrease) in creditors	14	(14,157)		139,984	
Investment income		(2,045)		(1,937)	
Net cash provided by / (used in) operating activities			38,155		(54,035)
Cash flows from investing activities					
Investment income		2,045		1,937	
Cash provided by / (used in) investing activities			2,045		1,937
Cash flows from financing activities					
Bank loan	15	25,000		-	
Cash provided by / (used in) financing activities			25,000		-
Increase/(decrease) in cash			65,200		(52,098)
Cash and cash equivalents at the beginning of the year			160,355		212,453
Cash and cash equivalents at the end of the year			225,555		160,355
Analysis of net cash/(debt)					
		At 1 January 2024	Cash flow	Non-cash charges	At 31 December 2024
		£	£	£	£
Cash					
Cash at bank and in hand		160,355	65,200	-	225,555
Debt					
Debts falling due after 1 year		-	(25,000)	-	(25,000)
Net cash		160,355	40,200	-	200,555

**ONE CHURCH BRIGHTON
(LIMITED BY GUARANTEE)
NOTES TO THE ACCOUNTS**

FOR THE YEAR ENDED 31 DECEMBER 2024

1 Statutory information

One Church Brighton is a charitable company, limited by guarantee, registered in England and Wales. The charitable company's registered number and registered office address can be found on the Legal and Administrative Information page.

2 Accounting policies

2.1 Basis of preparation

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 2019) – (Charities SORP (FRS102)), and the Companies Act 2006.

One Church Brighton meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

After making appropriate enquiries, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. There are no material uncertainties about the group's ability to continue as a going concern.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £1.

2.2 Consolidated accounts

The financial statements consolidate the results of the charity, its wholly owned subsidiary, OCB Initiatives Limited on a line by line basis. A separate Statement of Financial Activities and Income and Expenditure Account for the charity has not been presented as the group has taken advantage of the exemption afforded by section 308 of the Companies Act 2006.

2.3 Income

All incoming resources are included in the Statement of Financial Activities when the charity is legally entitled to the income, it is probable the income will be received and the amount can be quantified with reasonable accuracy.

Where donations and grants are restricted to future accounting periods, they are deferred and recognised in those future accounting periods. Grants for immediate financial support and assistance, or to reimburse costs previously incurred, are recognised immediately.

Income from charitable activities comprises church activities and grants awarded for activities undertaken by the charity's project partners.

Subsidiary income includes retail sales primarily through the Skylark Coffee Café. Revenue from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have passed to the buyer (usually on dispatch of the goods), the amount of revenue can be measured reliably, it is probable that the economic benefits associated with the transaction will flow to the entity and the costs incurred or to be incurred in respect of the transaction can be measured reliably.

**ONE CHURCH BRIGHTON
(LIMITED BY GUARANTEE)
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024**

2 Accounting Policies (continued)

2.4 Expenditure and basis of apportioning costs

Expenditure is accounted for on an accruals basis with the irrecoverable element of VAT included with the item to which it relates and has been classified under headings that aggregate all costs related to the category.

Charitable activities comprises all expenditure directly relating to the objectives of the charity.

Governance costs (included within Support costs) comprises all costs associated with constitutional and statutory requirements with which the charity must comply.

2.5 Investments

Interests in subsidiaries are initially measured at cost and subsequently measured at cost less any accumulated impairment losses. The investments are assessed for impairment at each reporting date and any impairment losses or reversals of impairment losses are recognised immediately in the Statement of Financial Activities.

2.6 Stock

Stocks are valued at the lower of cost and net realisable value.

2.7 Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.8 Cash at bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments. The trustees seek to use short term deposits to maximise the return on monies held at the bank and to manage cash flow.

2.9 Creditors and provisions

Creditors and provisions are recognised where the charity has present obligation resulting from a past event that will probably result in a transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably.

2.10 Fund Accounting

Unrestricted funds are to be used in accordance with the charitable objectives at the discretion of the Trustees.

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

2.11 Critical accounting estimates and judgements

In the application of the group's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised.

The trustees do not consider that there are any critical estimates or areas of judgement that need to be brought to the attention of the readers of the financial statements.

ONE CHURCH BRIGHTON
(LIMITED BY GUARANTEE)
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024

3 Income from donations and grants

	Group		Charity	
	2024	2023	2024	2023
	£	£	£	£
Donations	199,795	168,162	198,673	166,608
Grants	5,000	-	-	-
Gift aid	25,196	31,580	25,196	31,580
	229,991	199,742	223,869	198,188

All donations received in 2024 and 2023 was unrestricted.

4 Income from charitable activities

	Group		Charity	
	2024	2023	2024	2023
	£	£	£	£
Unrestricted income:				
Income for projects	42,826	84,211	42,826	78,168
BU Property Trust	8,827	49,858	8,827	49,858
Enterprise income – primary	17,812	23,665	17,812	23,665
Enterprise income – primary (VAT exempt)	30,115	37,610	30,115	37,610
Rental and other income (primary)	89,764	47,160	82,525	47,160
	189,344	242,504	182,105	236,461
Restricted income:				
Income for projects	158,207	3,670	158,207	3,670
	347,551	246,174	340,312	240,131

5 Income from trading activities

	Group		Charity	
	2024	2023	2024	2023
	£	£	£	£
Rental and other income (non primary)	37,093	5,082	37,093	5,082
Enterprise income (non primary) – including trading subsidiary	878,565	555,500	-	476
	915,658	560,582	37,093	5,558

All trading income in 2024 and 2023 was unrestricted.

**ONE CHURCH BRIGHTON
(LIMITED BY GUARANTEE)
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024**

6 Total expenditure

	Staff costs £	Other costs £	Total 2024 £	Total 2023 £
Expenditure on raising funds				
Fundraising	10,990	216	11,206	8,848
Subsidiary expenditure	225,391	605,607	830,998	554,110
	236,381	605,823	842,204	562,958
Expenditure on charitable activities				
Activities undertaken directly	212,068	142,586	354,654	421,251
Support costs	115,164	53,421	168,585	153,217
	327,232	196,007	523,239	574,468
	563,613	801,830	1,365,443	1,137,426

Analysis of support costs (including Governance costs)

	Total 2024 £	Total 2023 £
Governance costs		
Auditors' remuneration for audit services	11,000	-
Independent examination	-	4,200
	11,000	4,200
Support costs		
Wages and salaries	115,164	105,794
General office and administration	43,581	40,775
Auditors' remuneration for non audit services	2,340	2,448
	172,085	153,217

Included within other costs are governance costs relating to the Audit fee of £11,000 (2023: Independent Exam fee £4,200). This also included auditors' remuneration for non audit services for payroll, registered office fees and tax support of £2,340 (2023: £2,448).

7 Trustees

During the year Trustees (or persons connected with them) were reimbursed expenses £3,449 (2023: £4,203). One trustee received remuneration and employment benefits totalling £40,894 for his role as Minister of One Church Brighton during the year (2023: £36,637). During the year 10 trustees made donations to the charity totalling £55,360. Donations totalling £2,450 were received from spouses of trustees.

**ONE CHURCH BRIGHTON
(LIMITED BY GUARANTEE)
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024**

8 Staff costs

Number of average employees

The average number of employees during the year was

	2024	2023
	Number	Number
Administration, marketing and commercial	<u>26</u>	<u>26</u>
	2024	2023
	£	£
Wages and salaries	507,344	537,730
Social security	32,338	36,855
Pension costs	23,931	26,967
	<u>563,613</u>	<u>601,552</u>

There were no employees whose annual remuneration was £60,000 or more (2023: none).

The key management personnel of the charity comprises the Chairman. Total employment benefits including employers national insurance and pension contributions were £40,894 (2023: £36,637).

9 Taxation

The charitable company is registered as a charity and all of its income falls within the exemptions under Part 11 of the Corporation Tax Act 2010.

10 Subsidiaries

The wholly owned subsidiary OCB Initiatives Limited is incorporated in England and Wales (company number: 12447922).

The summary financial performance of the subsidiary is as follows:

	2024	2023
	£	£
Turnover	884,686	556,578
Other income	7,239	6,043
Staff costs	(225,391)	(145,672)
Other charges	(673,792)	(468,587)
	<u>(7,258)</u>	<u>(51,638)</u>
Loss for the year ended 31 December 2024		

The company generates income through retail sales, primarily through the Skylark Coffee café. All activities are consolidated on a line by line basis in the Statement of Financial Activities into unrestricted funds. The subsidiary shares a principal office address with the parent charity.

One Church Brighton owns 100% of the share capital of OCB Initiatives, represented by 100 ordinary shares of £1.

**ONE CHURCH BRIGHTON
(LIMITED BY GUARANTEE)
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024**

11 Comparative Statement of Financial Activities – Year ended 31 December 2023

	Unrestricted funds £	Restricted funds £	Total 2023 £
Income from:			
Donations & grants	199,742	-	199,742
Charitable activities	242,504	3,670	246,174
Other trading income	560,582	-	560,582
Investment income – interest income	1,937	-	1,937
Total income	1,004,765	3,670	1,008,435
Expenditure on:			
Raising funds	562,958	-	562,958
Charitable activities	570,798	3,670	574,468
Total expenditure	1,133,756	3,670	1,137,426
Net income / (expenditure) and net movement in funds	(128,991)	-	(128,991)
Net movement in funds			
Fund balances at 1 January 2023	232,717	-	232,717
Fund balances at 31 December 2023	103,726	-	103,726

12 Debtors

	Group		Charity	
	2024	2023	2024	2023
	£	£	£	£
Trade debtors	49,858	61,624	12,426	14,744
Other debtors	82,421	14,345	66,712	5,967
Amounts owed from group undertakings	-	-	201,683	150,437
	132,279	75,969	280,821	171,148

13 Stock

	Group		Charity	
	2024	2023	2024	2023
	£	£	£	£
Stocks	71,420	52,285	-	-

**ONE CHURCH BRIGHTON
(LIMITED BY GUARANTEE)
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024**

14 Creditors: amounts falling due within one year

	Group		Charity	
	2024	2023	2024	2023
	£	£	£	£
Trade creditors	38,684	27,440	38,684	27,440
Accruals and deferred income	120,217	129,351	70,012	129,351
Other creditors	11,825	28,092	11,825	14,998
	170,726	184,883	120,521	171,789

Deferred income analysis:

	Group		Charity	
	2024	2023	2024	2023
	£	£	£	£
Deferred income at 1 January 2024	129,351	8,671	129,351	8,671
Released in year	(129,351)	(8,671)	(129,351)	(8,671)
Deferred in year	65,162	129,351	65,162	129,351
Deferred income at 31 December 2024	65,162	129,351	65,162	129,351

15 Creditors: amounts falling due in more than one year

	Group		Charity	
	2024	2023	2024	2023
	£	£	£	£
Business loan	25,000	-	-	-

The business loan above was received from Turus Holdings, a company of which Mark Campbell is also a director. The loan is interest free for the first 2 years, after which interest is charged in line with the Bank of England base rate plus 5%. It is expected that the repayment of the capital shall commence 18 months after the commencement of the loan.

16 Restricted funds

The income of the charity includes restricted funds comprising of the following donations and grants held for specific purposes:

	Balance at 1 January 2024	Incoming resources	Resources expensed	Transfers	Balance at 31 December 2024
	£	£	£	£	£
CLA grant	-	5,000	(5,000)	-	-
Shared prosperity fund	-	5,000	(5,000)	-	-
Sussex Community Foundation	-	3,207	(3,207)	-	-
Benefact Trust	-	75,000	(25,000)	-	50,000
Westhill Endowment	-	20,000	(20,000)	-	-
Garfield Weston	-	25,000	(25,000)	-	-
SHED	-	20,000	(22,105)	9,018	6,913
Rosaz	-	5,000	(5,000)	5,000	5,000
	-	158,207	(110,312)	14,018	61,913

ONE CHURCH BRIGHTON
(LIMITED BY GUARANTEE)
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024

16 Restricted funds (continued)

CLA grant – funding provided to support project staff costs for the Rock Farm.

Shared Prosperity Fund – funding provided to support the acquisition of an eCargo bike to support coffee and food deliveries.

Sussex Community Foundation – Funding provided to support the Rock Farm project.

Benefact Trust – funding provided to support the One Thing Community Programme.

Westhill Endowment – funding to provide support to the One Church Brighton Youth Project.

Garfield Weston – funding provided to support the Pro Barista Project.

SHED – funding provided to support staff costs for the Reading Room and Youth work.

Rosaz – funding provided to support costs incurred operating the Chomp Project.

Transfers – This represents restricted funds previously recognised as unrestricted funds.

17 Analysis of net assets between funds

Group	Unrestricted funds £	Restricted funds £	Total £
Fund balances at 31 December 2024 are represented by:			
Current assets	367,341	61,913	429,254
Creditors: falling due within one year	(170,726)	-	(170,726)
Creditors: falling due in more than one year	(25,000)	-	(25,000)
	<u>171,615</u>	<u>61,913</u>	<u>233,528</u>

	Unrestricted funds £	Restricted funds £	Total £
Fund balances at 31 December 2023 are represented by:			
Current assets	288,609	-	288,609
Creditors: falling due within one year	(184,883)	-	(184,883)
Creditors: falling due in more than one year	-	-	-
	<u>103,726</u>	<u>-</u>	<u>103,726</u>

Charity	Unrestricted funds £	Restricted funds £	Total £
Fund balances at 31 December 2024 are represented by:			
Investments	100	-	100
Current assets	344,203	61,913	406,116
Creditors: falling due within one year	(120,521)	-	(120,521)
	<u>223,782</u>	<u>61,913</u>	<u>285,695</u>

**ONE CHURCH BRIGHTON
(LIMITED BY GUARANTEE)
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024**

17 Analysis of net assets between funds (continued)

	Unrestricted funds £	Restricted funds £	Total £
Fund balances at 31 December 2023 are represented by:			
Investments	100	-	100
Current assets	320,326	-	320,326
Creditors: falling due within one year	(171,789)	-	(171,789)
	<u>148,637</u>	<u>-</u>	<u>148,637</u>

18 Commitments under operating leases

As at 31 December 2024 the group had total commitments under non-cancellable operating leases payable as follows:

	Land & Buildings		Other	
	2024	2023	2024	2023
	£	£	£	£
Within one year	25,325	25,325	1,104	-
Between one and five years	50,000	75,000	4,140	-
	<u>75,325</u>	<u>100,325</u>	<u>5,244</u>	<u>-</u>

19 Liability of members

One Church Brighton is a company limited by guarantee and has no share capital. In the event of the company being wound up the liability of the members is limited to £1 each.

20 Related parties and control

The key management personnel of the charity and its subsidiary included the Trustees and the Minister. Total consideration (including employer's national insurance) paid to key management personnel during the period is disclosed in note 7.

The charity has taken advantage of the exemption, under the terms of Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland', not to disclose related party transactions with wholly owned subsidiaries within the group.

Other related party transactions are disclosed in notes 7 and 15.

21 Control

The charity was under the control of the Trustees during the period of review.

ONE CHURCH BRIGHTON

England & Wales - Charity number 1142607

Accounts

Charity Registration No. 1142607

Company Registration No. 07518188 (England and Wales)

ONE CHURCH BRIGHTON

(LIMITED BY GUARANTEE)

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

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CHURCH

**ONE CHURCH BRIGHTON
(LIMITED BY GUARANTEE)
LEGAL AND ADMINISTRATIVE INFORMATION**

Trustees	D Steell (Chair) A Mackenzie-Parr (Company Secretary) M Campbell C Evans L Howard-Dace T Napper A Nolloth R Salmon R Shakeshaft A Tilley
Charity number	1142607
Company number	07518188
Registered office and Principal Address	One Church Brighton Gloucester Place Brighton East Sussex BN1 4AA
Independent Examiner	TC Group The Courtyard Shoreham Road Upper Beeding Steyning West Sussex BN44 3TN
Bankers	Lloyds Bank plc 1-9 Gloucester Place Brighton East Sussex BN1 4BE

**ONE CHURCH BRIGHTON
(LIMITED BY GUARANTEE)
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ONE CHURCH BRIGHTON (LIMITED BY GUARANTEE) TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2023

The Trustees present their report and accounts for the period ended 31 December 2023.

The accounts have been prepared in accordance with the accounting policies set out in note 2 to the accounts and comply with the company's Memorandum of Articles of Association, the Companies Act 2006, the Charities Act 2011 and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019) - (Charities SORP (FRS102)).

Objectives and activities

One Church Brighton ("One Church") is led by Minister Dave Steell and supported by a strong trusteeship. One Church has grown since forming in 2011 - both as a church, with a strong emphasis on community, and also as a charity. We are members of the Baptist Union and our local Baptist Association.

As a Church, we are underpinned by five values which provide us with identity, direction and strength. Briefly, these are to encourage people to become more **intimate** with God, more **involved** in helping others in need, more **interdependent** with others around us, more **inclusive** of everyone whoever they are and to act with **integrity** in all we do.

As a charity, we are passionate about justice and equality and yearn for fairer and more flourishing communities. We aim to achieve this through a focus on five outcomes:

- Community: People are part of strong, cohesive communities
- Interdependence: People support one another to make a change in their lives and the lives of their communities
- Growth: People have increased agency and opportunities, develop new skills and find employment which is right for them
- Wellbeing: People have greater health and wellbeing
- Nature: People are connected to the environment, and inspired to protect it

Both the church and charity have influenced and impacted the key issues affecting the city of Brighton and Hove, including homelessness, unemployment, food and financial poverty, social isolation and issues affecting young people and families. In addition to the City of Brighton and Hove, our projects have expanded and work within East and West Sussex.

Our wide-ranging projects have been funded by our congregation, a range of businesses and organisations, and various local funders as well as some innovative enterprise income initiatives.

The key beneficiaries of our activities are:

- Young people – including those who are not in education, employment or training and pre-school children.
- Those at risk of social isolation – with a particular focus on those who are vulnerable and vulnerable families.
- Those who are vulnerable to food and financial poverty – particularly focussing on families with school age children.
- National and local funding bodies who share our values – particularly those who need building or skills resources.
- Our Church Community – those who actively participate in our projects, programmes and church activities.

ONE CHURCH BRIGHTON (LIMITED BY GUARANTEE) TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

Financial review

One Church made a deficit of £77,353 in the year ended 31 December 2023. This included expenditure on building renovations of over £42,000 paid for by funds that had been received and reserved for property improvements in previous periods.

One Church is funded by both its own church community, ad hoc gifts and contributions, and through funding applications from other charitable and philanthropic organisations. One Church has been seeking funding from various sources in 2023 to replace previous multi-year funding which came to an end in 2022, and has been successful particularly with smaller pots of funding for specific projects, corporate bookings and consulting. However, it is recognised that the funding environment is particularly difficult compared to previous years.

The Trustees consider the financial performance of the charity during 2023, and the net funding position as at 31 December 2023, to be satisfactory in the current economic conditions.

Reserves Policy

Restricted reserves continue to be held in accordance with funding contracts. We hold 3 months' core overhead costs in reserve to support the charity in any difficult eventuality. Any further unrestricted reserves are sustained to provide sufficient working capital for charitable activities outside the scope of restricted funding, to support the maintenance and development of our two large church buildings and to enrich committed funding within the overall objectives of the charity.

Activities, Performance and Achievements

In shaping our objectives and planning our activities for the period, the Trustees have given consideration to the duties set out in section 17(5) of the Charities Act 2011 to have due regard to public benefit and to the Charity Commission Guidance on public benefit. In particular, the Trustees have considered how the planned activities will contribute to the overall aims and objectives that they have set.

Our funding and giving go directly into our projects, many of which engage those who are most in need and we aim to be as lean as possible by being resourceful. We use our buildings, finance, staff and volunteers to do this.

One Church has a fully owned subsidiary company, OCB Initiatives Limited, which exists to operate revenue-generating activities in the One Church community, with an emphasis on social enterprise. OCB Initiatives Limited donates its profits to One Church to fund its projects. Of the activities described below, Skylark Coffee, the Florence Road Market, and Florence Road Café are operated by OCB Initiatives Limited.

Our **Sunday community** continued to meet weekly in our Florence Road building during 2023, supplemented by various other activities such as mid-week groups, a weekend away, community meals and celebrations. Funding in 2023 from SHED enabled us to develop a Reading Room - a collaboration between the church, local communities and academics around justice and inequality issues.

Our weekly farmers' market and community hub, **Florence Road Market**, and its connected café, **Florence Road Café**, operated through the year and despite the cost-of-living crisis, saw an increased demand from the previous year. Our engagement with the community and local food traders continued to develop, as did the partnerships with low-income food hubs by asking our paying customers to help us subsidise high quality produce that was then distributed to those in need.

Our barista training school, **Pro Baristas**, experienced a soaring demand for training from the unemployed. Our trainees have continued to demonstrate more pronounced and complex support needs due to high levels of anxiety, and the effects of long-term unemployment as a result of the economic environment. In response we focussed on more intensive support programmes in 2023, such as starting our Women only 'Dorothy Jones Course' training track and the Supported Journey Programme - a 12 week training and support programme tailored to the needs of young NEET people experiencing complex and multiple barriers into work. We also increased the number of drop-in sessions to provide a safe and supportive environment and developed a more constant stream of trial shifts in our cafe for those needing to increase their customer service skills and enhance their employability. In 2023, 50 of our 150 certified graduates were directly supported into employment.

ONE CHURCH BRIGHTON (LIMITED BY GUARANTEE) TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

Activities, Performance and Achievements (continued)

Skylark Coffee, our ethical coffee roasting initiative, continued to rapidly develop a UK-wide customer base, moved to a larger premises, grew its turnover by over 160% in 2023, supported over 100 cafes and published a very well received second transparency report. This report is unprecedented in the industry and details how even "ethical" coffee claims remain tied to an exploitative supply chain, while fully detailing our own operations and what we are doing to change the system. Skylark donated over £6k to external charities supporting either coffee growers or local environmental restoration and has continued to support the Pro Baristas project and other activities of One Church Brighton.

Rock Farm is a working market garden, conservation and horticultural therapy project which focuses on 3 key areas:

- Sustainable, carbon-negative food production
- Biodiversity conservation and regeneration of the local ecosystem
- Horticultural therapy for people who are socially isolated due to physical or mental ill health, incomes or circumstances

We continued to develop some key partnerships in 2023, including new arrangements for lectures and student workdays with Imperial College, London, retreats for corporate clients, school volunteer days, and access days for food bank recipients in Sussex and CHOMP families. We also continued to run our own certified horticulture courses for those who normally couldn't access grower training, increased our presence at Steyning Farmers' Market and continued to support the regular cohort of referrals and volunteers.

Our youth work, **One Youth**, continued to run a full programme of activities during the year under the leadership of our youth worker, covering a variety of needs but all unified in purpose across three strands:

- Wellbeing: providing safe spaces for young people to be themselves, have fun and discuss their concerns. This included offering one-to-one support to those who needed a listening ear, and making referrals for those who require more specialist support;
- Imagination: fostering a youth group environment that encourages young people to discover the wisdom of their imagination and to gain new perspectives by finding words and images to share their stories. This is done in a variety of ways, including art, writing, photography and other media; and
- Interconnection: encouraging dialogue with the world beyond the young people's immediate circumstances, challenging existing narratives and creating new ones.

The groups that met during the year under the One Youth banner include:

- Safehouse: a weekly, open-access youth group, which mainly caters to Year 9 girls and non-binary people offering a relaxed gathering point around a meal, where the young people are encouraged to share their stories from the week;
- Youth: weekly social youth group for 11 to 18 year olds of our church community and their friends, including activities such as art evenings, board game nights, chip walks and baking evenings;
- Contemplative Youth: weekly social youth group for 11 to 18 year olds with a focus on mindfulness and contemplative methods
- Misfits: fortnightly evening group for LGBTQIA+ 16 to 23 year olds, which in 2023 expanded its provision to an additional fortnightly lunch club at Brighton MET College as well as 1-2-1 informal mentoring and practical support for young people facing personal and financial hardship. Several young people have been referred from the Misfits group to our Pro-Barista training course;
- Weekly groups on Sunday and during the week for young people to listen and creatively respond to the stories of the Bible and practise imaginative and contemplative prayer methods.

Chomp is passionate about supporting families with children who find themselves in challenging circumstances. It provides integrative support that spans across immediate needs such as food poverty and holiday hunger to meaningful engagement across interdependent communities. Chomp journeys with its families as support is furthered through partnered stakeholders, ranging from the local council, charities, clubs and the wider One Church community.

ONE CHURCH BRIGHTON (LIMITED BY GUARANTEE) TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

Activities, Performance and Achievements (continued)

During 2023 Chomp and its partner groups delivered over 3000 meals to families across Brighton and the surrounding areas through holiday clubs and after school clubs. Collaborations took place throughout the year with organisations such as Exploring Senses and Gladrags. At Christmas, Chomp put together and delivered over 100 hampers, consisting of fruit and vegetables mostly donated from our Florence Road Market and presents for children donated by a local business.

Chomp was chosen to be a 2023 Santa Bus charity and one the Mayors Charities for 2024.

Buildings

We continue to utilise our two church buildings (Gloucester Place and Florence Road), making them welcoming and usable for all our projects. General maintenance and repairs continued and as a board of Trustees we regularly review the buildings and their needs to fit the requirements of our community and our hirers.

A new residential property was purchased for the Minister, after the sale of a larger residential property. The remaining proceeds from the sale were held in trust by the Baptist Union, alongside the funds from the sale of a previous rental property in 2021. This year, these funds were used to purchase two additional properties, both strongly supporting the mission and values of One Church. The first is a house in Brighton which will be used to host an Afghan family as part of the Refugees Community Settlement Scheme. A Refugee Support Group was formed and received accreditation from the Home Office in order for the family to move into the house in 2024, supported by this group. An offer was also accepted on another property in Brighton to be finalised in 2024, which will be used to house women who have experienced sexual exploitation, in partnership with Orchards UK, a specialist support organisation.

The Trustees continue to explore how we can make our buildings more relevant to the needs of the local and church community.

Structure, governance and management

The organisation is a charitable company limited by guarantee. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members guarantee to contribute an amount not exceeding £1.

Our Trustee Board meets at least ten times each year and has oversight of the organisation's work. Individual trustees continue to work alongside staff and other volunteers on significant pieces of work, look at long-term redevelopment of our buildings and help steer project delivery and development. Trustees have played an active role in staff recruitment and management where required. Senior staff have an open route of communication with the Trustees and there are regular opportunities to meet or discuss things which are open to all staff.

Trustee Recruitment

In 2023, four Trustees were appointed, and three Trustees resigned. The Trustees have been appointed from within the One Church Community and the recruitment process is as follows:

- Clear information is communicated during Sunday services about the recruitment process of trustees when there is a vacancy.
- Nominations for potential trustees are sought from the Church community. People are asked to give their nominations to existing trustees without the knowledge of the nominee.
- The existing trustees meet to assess nominations against the current needs of the trusteeship to govern the church and charity well (skills, experience etc).
- Once a potential trustee is selected, that person is approached to see if they would like to be part of the team. If not, then a further selection is made, or the process is restarted.
- If they accept, then the wider Church community is notified and there is a two week timeframe, where any notable objections or concerns can be received and evaluated.
- If no objections are received the new trustee is appointed.

**ONE CHURCH BRIGHTON
(LIMITED BY GUARANTEE)
TRUSTEES' REPORT (CONTINUED)**

FOR THE YEAR ENDED 31 DECEMBER 2023

The Trustees, who are also the directors for the purpose of company law, and who served during the year or were appointed subsequently are:

Trustees serving in 2023:

- David Steell (Chair)
- Andrew Barr – resigned 9 April 2023
- Mark Campbell
- Naomi Herbert – resigned 10 June 2023
- Avril Mackenzie Parr (Company Secretary)
- Richard Mead – resigned 10 March 2024
- Helen Scott – resigned 9 April 2023

Trustees appointed in 2023:

- Christopher Evans - appointed 9 April 2023
- Lianne Howard-Dace – appointed 16 April 2023
- Rebecca Salmon – appointed 9 April 2023
- Antony Tilley – appointed 9 April 2023

Trustees appointed in 2024, serving during report approval:

- Timothy Napper - appointed 9 June 2024
- Adrian Nolloth - appointed 9 June 2024
- Rebecca Shakeshaft - appointed 9 June 2024

Payment of senior members of staff

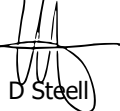
The charity currently operates five role specific salary grades alongside the package provided to the Minister. A trustee-led subgroup is tasked to assess the organisational salary structure on an annual basis with reference to our values. This group then brings recommendations to the Trustee Board for approval. Staff may be consulted and included in any reviews but are not present at the point in any Board meeting to discuss and agree any changes.

Risk

One Church has assessed the key risks it is exposed to and is satisfied that it has got the controls and systems in place to manage these.

This report has been prepared in accordance with the Statement of Recommended Practice – Accounting and Reporting by Charities and in accordance with the Special Provisions of Part 15 of the Companies Act 2006 relating to small companies.

On behalf of the board of Trustees



D Steell

Trustee

Dated: **26th September 2024**
.....

**ONE CHURCH BRIGHTON
(LIMITED BY GUARANTEE)
INDEPENDENT EXAMINER'S REPORT**

TO THE TRUSTEES OF ONE CHURCH BRIGHTON CHARITABLE COMPANY ('THE COMPANY')

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

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

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

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities.

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.



Mark Cummins FCCA FCIE
For and on behalf of

TC Group
The Courtyard
Shoreham Road
Upper Beeding
Steyping
West Sussex
BN44 3TN

Dated: 26 September 2024

**ONE CHURCH BRIGHTON
(LIMITED BY GUARANTEE)
STATEMENT OF FINANCIAL ACTIVITIES
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 DECEMBER 2023**

		Unrestricted funds	Restricted funds	Total 2023	Total 2022
	Notes	£	£	£	£
Income from:					
Donations	3	198,188	-	198,188	204,131
Charitable activities	4	236,461	3,670	240,131	395,777
Other trading activities	5	5,558	-	5,558	7,545
Investment income		1,937	-	1,937	1,459
Total income		442,144	3,670	445,814	608,912
Expenditure on:					
Raising funds		8,848	-	8,848	24,821
Charitable activities		510,649	3,670	514,319	689,540
Total expenditure	6	519,497	3,670	523,167	714,361
Net income and net movement in funds for the year		(77,353)	-	(77,353)	(105,449)
Reconciliation of funds					
Total funds brought forward		225,990	-	225,990	331,439
Total funds carried forward		148,637	-	148,637	225,990

The statement of financial activities includes all gains and losses recognised in the period. All income and expenditure derives from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

**ONE CHURCH BRIGHTON
(LIMITED BY GUARANTEE)
BALANCE SHEET**

AS AT 31 DECEMBER 2023

	Notes	2023 £	£	2022 £	£
Current assets					
Debtors	11	171,248		51,378	
Cash at bank and in hand		149,178		212,453	
		<u>320,426</u>		<u>263,831</u>	
Creditors: amounts falling due within one year	12	(171,789)		(37,841)	
Net assets		<u>148,637</u>		<u>225,990</u>	
The funds of the charity:					
Restricted income funds	13	-		-	
Unrestricted income funds		148,637		225,990	
		<u>148,637</u>		<u>225,990</u>	

The charity is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 December 2023. No member of the charity has deposited a notice, pursuant to section 476, requiring an audit of these accounts.

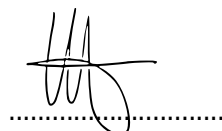
The trustees acknowledge their responsibilities for:

- (a) ensuring that the charity keeps accounting records which comply with sections 386 and 387 of the Companies Act 2006 and
- (b) preparing accounts which give a true and fair view of the state of affairs of the charity as at the end of the financial period and of its incoming resources and application of resources, including its income and expenditure, for the financial period in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts so far as applicable to the charitable company.

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

The notes on pages 10 to 17 form part of these accounts.

The accounts were approved by the Board on **26th September 2024**



D Steel
Trustee

Company Registration No. 07518188

**ONE CHURCH BRIGHTON
(LIMITED BY GUARANTEE)
CASH FLOW STATEMENT**

FOR THE YEAR ENDED 31 DECEMBER 2023

	2023		2022
	£	£	£
Net cash used in operating activities			
Net income/(expenditure)	(77,353)		(105,449)
Increase/(decrease) in creditors	133,948		(76,623)
(Increase)/decrease in debtors	(119,870)		(11,173)
Investment income	(1,937)		(1,459)
Net cash (outflow)/inflow from operating activities		(65,212)	(194,704)
Cash flows from investing activities			
Investment income	1,937		1,459
Cash provided by/(used in) investing activities		1,937	1,459
Increase/(decrease) in cash		(63,275)	(193,245)
Cash and cash equivalents at the beginning of the year		212,453	405,698
Cash and cash equivalents at the end of the year		149,178	212,453
	At 1 January 2023	Cash flow £	Non-cash charges £
Cash at bank and in hand	212,453	(63,275)	-
			At 31 December 2023 £
			149,178

**ONE CHURCH BRIGHTON
(LIMITED BY GUARANTEE)
NOTES TO THE ACCOUNTS**

FOR THE YEAR ENDED 31 DECEMBER 2023

1 Statutory information

One Church Brighton is a charitable company, limited by guarantee, registered in England and Wales. The charitable company's registered number and registered office address can be found on the Legal and Administrative Information page.

2 Accounting policies

2.1 Basis of preparation

One Church Brighton meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s). There are no material uncertainties about One Church Brighton's ability to continue as a going concern.

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 2019) – (Charities SORP (FRS102)), and the Companies Act 2006.

2.2 Income

All incoming resources are included in the Statement of Financial Activities when the charity is legally entitled to the income, it is probable the income will be received and the amount can be quantified with reasonable accuracy.

Where donations and grants are restricted to future accounting periods, they are deferred and recognised in those future accounting periods. Grants for immediate financial support and assistance, or to reimburse costs previously incurred, are recognised immediately.

Income from charitable activities comprises church activities and grants awarded for activities undertaken by the charity's project partners.

2.3 Expenditure and basis of apportioning costs

Expenditure is accounted for on an accruals basis with the irrecoverable element of VAT included with the item to which it relates and has been classified under headings that aggregate all costs related to the category.

Charitable activities comprises all expenditure directly relating to the objectives of the charity.

Governance costs (included within Support costs) comprises all costs associated with constitutional and statutory requirements with which the charity must comply.

ONE CHURCH BRIGHTON
(LIMITED BY GUARANTEE)
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023

2 Accounting Policies (continued)

2.4 Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.5 Cash at bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments. The trustees seek to use short term deposits to maximise the return on monies held at the bank and to manage cash flow.

2.6 Creditors and provisions

Creditors and provisions are recognised where the charity has present obligation resulting from a past event that will probably result in a transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably.

2.7 Fund Accounting

Unrestricted funds are to be used in accordance with the charitable objectives at the discretion of the Trustees.

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

2.8 Estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised.

The trustees do not consider that there are any critical estimates or areas of judgement that need to be brought to the attention of the readers of the financial statements.

ONE CHURCH BRIGHTON
(LIMITED BY GUARANTEE)
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023

3 Income from donations

	Unrestricted funds £	Restricted funds £	Total 2023 £	Total 2022 £
Donations	166,608	-	166,608	176,992
Gift Aid	31,580	-	31,580	27,139
Total donations	198,188	-	198,188	204,131

4 Income from charitable activities

	Unrestricted funds £	Restricted funds £	Total 2023 £	Total 2022 £
Income for projects:				
Big Lottery Reaching Communities	-	-	-	121,866
Pro Barista	3,533	-	3,533	16,467
Awards for All	-	-	-	(4,999)
Chomp	37,592	670	38,262	43,520
Rock Farm	24,712	3,000	27,712	42,752
Sunday Community	529	-	529	-
In Her Hands	-	-	-	3,150
Youth Work	11,802	-	11,802	4,792
Harbour	-	-	-	2,310
Veolia	-	-	-	70,763
BU Property Trust	49,858	-	49,858	-
Enterprise income – primary	23,665	-	23,665	26,636
Enterprise income – primary (VAT exempt)	37,610	-	37,610	16,347
Rental and other income – primary	47,160	-	47,160	37,906
Total income from charitable activities	236,461	3,670	240,131	395,777

5 Income from other trading activities

	Unrestricted funds £	Restricted funds £	Total 2023 £	Total 2022 £
Rental and other income – non primary	5,082	-	5,082	5,745
Enterprise income – non primary	476	-	476	1,800
Total other trading activities	5,558	-	5,558	7,545

ONE CHURCH BRIGHTON
(LIMITED BY GUARANTEE)
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023

6 Total expenditure

	Staff costs £	Other costs £	Total 2023 £	Total 2022 £
Expenditure on raising funds				
Fundraising	8,402	446	8,848	24,821
	<u>8,402</u>	<u>446</u>	<u>8,848</u>	<u>24,821</u>
Expenditure on charitable activities				
Activities undertaken directly	341,876	19,226	361,102	524,936
Support costs	105,794	47,423	153,217	164,604
	<u>447,670</u>	<u>66,649</u>	<u>514,319</u>	<u>689,540</u>
Total Expenditure	<u>456,072</u>	<u>67,095</u>	<u>523,167</u>	<u>714,361</u>

Analysis of support costs (including Governance costs)	Total 2023 £	Total 2022 £
Wages and salaries	105,794	124,085
General office and administration	47,423	40,519
	<u>153,217</u>	<u>164,604</u>

Included within other costs are governance costs relating to the Independent Examination fees of £4,200 (2022: £4,200). There were also charges for payroll services of £2,448 (2022: £2,412) which are included in general office and administration costs.

ONE CHURCH BRIGHTON
(LIMITED BY GUARANTEE)
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023

7 Comparative Funds – Statement of Financial Activities for the Year Ended 31 December 2022

	Unrestricted funds	Restricted funds	Total 2022
	£	£	£
<u>Income from:</u>			
Donations	204,131	-	204,131
Charitable activities	269,080	126,697	395,777
Other trading activities	7,545	-	7,545
Investment income	1,459	-	1,459
Total income	482,215	126,697	608,912
<u>Expenditure on:</u>			
Raising funds	24,821	-	24,821
Charitable activities	545,951	143,589	689,540
Total expenditure	570,772	143,589	714,361
Net income/(expenditure)	(88,557)	(16,892)	(105,449)
Fund balances brought forward at 1 January 2022	314,547	16,892	331,439
Fund balances carried forward at 31 December 2022	225,990	-	225,990

ONE CHURCH BRIGHTON
(LIMITED BY GUARANTEE)
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023

8 Trustees

None of the trustees (or any persons connected with them) were reimbursed expenses during the year. One trustee was paid £31,230 for his role as Minister of One Church Brighton during the year (2022: £29,187).

9 Employees

Number of employees

The average monthly number of employees during the year was:

	2023	2022
	Number	Number
Administration, marketing and commercial	26	24

Employment costs

	2023	2022
	£	£
Wages and salaries	408,457	382,493
Social security costs	26,364	24,085
Pension costs	21,251	18,750
	456,072	425,328

There were no employees whose annual remuneration was £60,000 or more (2022: none).

The key management personnel of the charity included the Trustees and the Minister. Total consideration (including employer's national insurance) paid to key management personnel during the period is disclosed in note 8.

10 Taxation

The charitable company is registered as a charity and all of its income falls within the exemptions under Part 11 of the Corporation Tax Act 2010.

11 Debtors

	2023	2022
	£	£
Trade debtors	14,744	17,766
Other debtors	6,067	17,984
Amounts owed from group undertakings	150,437	15,628
	171,248	51,378

**ONE CHURCH BRIGHTON
(LIMITED BY GUARANTEE)
NOTES TO THE ACCOUNTS (CONTINUED)**

FOR THE YEAR ENDED 31 DECEMBER 2023

12 Creditors: amounts falling due within one year	2023	2022
	£	£
Trade creditors	27,440	15,492
Deferred income	129,351	8,671
Accruals and other creditors	14,998	13,678
	171,789	37,841

2023 deferred income relates to income deferred during the year to 31 December 2023 in its entirety. All of the 2022 deferred income was released in the year.

13 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held for specific purposes:

	Balance at 1 January 2023 £	Incoming resources £	Resources expended £	Balance at 31 December 2023 £
Prism the Gift Fund (Farming for the Future)	-	3,000	(3,000)	-
Chomp	-	670	(670)	-
	-	3,670	(3,670)	-

Prism the Gift Fund (Farming for the Future) – A total of £9000 was awarded to Rock Farm (£8000 received in 2023 and £1000 to be received in 2024) for use from 1st July 2023 to 30th June 2024. This funding has been received from Prism the Gift, on behalf of the Farming for the Future, for Phase 2 of Soil in the City at Rock Farm. The project is in conjunction with Brighton and Hove Food Partnership and Feedback Global. The funding is to be used to enable delivery of the partnership aims of connecting users of Brighton and Hove's Affordable Food/Community Meal Projects with the land and food growing/production.

Chomp – A total of £670 was awarded by the Hendy Foundation to Chomp for provision of lunches, via school holiday sessions, for children and their families on low income in Brighton and Hove.

**ONE CHURCH BRIGHTON
(LIMITED BY GUARANTEE)
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023**

14 Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total £
Fund balances at 31 December 2023 are represented by:-			
Current assets	320,426	-	320,426
Creditors: amounts falling due within one year	(171,789)	-	(171,789)
	<u>148,637</u>	<u>-</u>	<u>148,637</u>
	Unrestricted funds £	Restricted funds £	Total £
Fund balances at 31 December 2022 are represented by:			
Current assets	263,831	-	263,831
Creditors: amounts falling due within one year	(37,841)	-	(37,841)
	<u>225,990</u>	<u>-</u>	<u>225,990</u>

15 Liability of members

One Church Brighton is a company limited by guarantee and has no share capital. In the event of the company being wound up the liability of the members is limited to £1 each.

16 Ultimate controlling party

The charity was under the control of the Trustees during the period under review.

Accounts

Charity Registration No. 1142607

Company Registration No. 07518188 (England and Wales)

ONE CHURCH BRIGHTON

(LIMITED BY GUARANTEE)

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2022

ONE*
CHURCH

**ONE CHURCH BRIGHTON
(LIMITED BY GUARANTEE)
LEGAL AND ADMINISTRATIVE INFORMATION**

Trustees	D Steell (Chair) A Barr (Company Secretary) M Campbell N Herbert A Mackenzie-Parr R Mead H Scott
Charity number	1142607
Company number	07518188
Registered office and Principal Address	One Church Brighton Gloucester Place Brighton East Sussex BN1 4AA
Independent Examiner	TC Group The Courtyard Shoreham Road Upper Beeding Steyning West Sussex BN44 3TN
Bankers	Lloyds Bank plc 1-9 Gloucester Place Brighton East Sussex BN1 4BE

**ONE CHURCH BRIGHTON
(LIMITED BY GUARANTEE)
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ONE CHURCH BRIGHTON (LIMITED BY GUARANTEE) TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2022

The Trustees present their report and accounts for the period ended 31 December 2022.

The accounts have been prepared in accordance with the accounting policies set out in note 2 to the accounts and comply with the company's Memorandum of Articles of Association, the Companies Act 2006, the Charities Act 2011 and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2015) - (Charities SORP (FRS102)).

Objectives and activities

One Church Brighton ("One Church") is led by Minister Dave Steell and supported by a strong trusteeship. One Church has grown since forming in 2011 - both as a church, with a strong emphasis on community, and also as a charity. We are members of the Baptist Union and our local Baptist Association.

As an organisation, we are underpinned by five values which provide us with identity, direction and strength. Briefly, these are to encourage people to become more intimate with God, more involved in helping others in need, more interdependent with others around us, more inclusive of everyone whoever they are and to act with integrity in all we do.

Both the church and charity have influenced and impacted the key issues affecting the city of Brighton and Hove, including homelessness, unemployment, food and financial poverty, social isolation and issues affecting young people and families. In addition to the City of Brighton and Hove, our projects have expanded and work within East and West Sussex.

Our wide-ranging projects have been funded by our congregation, a range of businesses and organisations, and various local funders.

The key beneficiaries of our activities are:

- Young people – including those who are not in education, employment or training and pre-school children.
- Those at risk of social isolation – with a particular focus on those who are vulnerable and vulnerable families.
- Those who are vulnerable to food and financial poverty – particularly focussing on families with school age children.
- National and local funding bodies who share our values – particularly those who need building or skills resources.
- Our Church Community – those who actively participate in our projects, programmes and church activities.

Financial review

One Church made a deficit of £105,449 in the year ended 31 December 2022. This included expenditure on buildings of £122,406, which is not expected to recur in future years, and which was paid for by funds that had been received and reserved for property improvements in previous periods.

One Church is funded by both its own church community, ad hoc gifts and contributions, and through funding applications from other charitable and philanthropic organisations. In December 2022 a large source of funding from the Big Lottery, which had been in place for several years to fund our Youth Work and Chomp, came to an end. One Church has been seeking funding from other organisations to replace this funding.

The Trustees consider the financial performance of the charity during 2022, and the net funding position as at 31 December 2022, to be satisfactory in the current economic conditions.

ONE CHURCH BRIGHTON (LIMITED BY GUARANTEE) TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

Reserves Policy

Restricted reserves continue to be held in accordance with funding contracts. We hold 3 months' core overhead costs in reserve to support the charity in any difficult eventuality. Any further unrestricted reserves are sustained to provide sufficient working capital for charitable activities outside the scope of restricted funding, to support the maintenance and development of our two large church buildings and to enrich committed funding within the overall objectives of the charity.

Activities, Performance and Achievements

In shaping our objectives and planning our activities for the period, the Trustees have given consideration to the duties set out in section 17(5) of the Charities Act 2011 to have due regard to public benefit and to the Charity Commission Guidance on public benefit. In particular, the Trustees have considered how the planned activities will contribute to the overall aims and objectives that they have set.

Our funding and giving go directly into our projects, many of which engage those who are most in need and we aim to be as lean as possible by being resourceful. We use our buildings, finance, staff and volunteers to do this.

One Church has a fully owned subsidiary company, OCB Initiatives Limited, which exists to operate revenue-generating activities in the One Church community, with an emphasis on social enterprise. OCB Initiatives Limited donates its profits to One Church to fund its projects. Of the activities described below, Skylark Coffee, the Florence Road Market, and Florence Road Café are operated by OCB Initiatives Limited.

By the start of 2022, following the disruption caused by Coronavirus (Covid-19) in 2020 and 2021, most of the projects run by One Church were operating as normal.

Our **Sunday community** continued to meet weekly in our Florence Road building during 2022, supplemented by various other activities such as mid-week groups, a weekend away, community meals and celebrations.

Our weekly farmers' market and community hub, **Florence Road Market**, and its connected café, **Florence Road Café**, operated through the year but did experience a softening of demand due to the cost-of-living crisis and the post-Covid return to holiday and leisure patterns, making sales uneven in the year. Our engagement with the community and local food traders continued to develop even as the hospitality sector weathered structural difficulties. We partnered with low-income food hubs by asking our paying customers to help us subsidise high quality produce distributed to those in need.

Our barista training school, **Pro Baristas**, continued to bounce back with soaring demand for training from the unemployed. Following Covid, our trainees have demonstrated more pronounced and complex support needs due to higher levels of anxiety, and the effects of long-term unemployment. In response we spent more time working with groups needing extra care and developed a more constant stream of trial shifts in our cafe for those needing a bridge to employment. During the year we secured funding from the European Social Fund to work with people outside of training and education, and we are planning for more intensive support programmes in 2023.

Skylark Coffee, our ethical roasting operation, continued to rapidly develop a UK-wide customer base, growing by 140% in 2022, adding three new staff, supporting over 100 cafes and publishing our first transparency report. This report is unprecedented in the industry and details how even "ethical" coffee claims remain tied to an exploitative supply chain, while fully detailing our own operations and what we are doing to change the system. Skylark donated £3,000 to external charities supporting either coffee growers or local environmental restoration, and has continued to support the Pro Baristas project and other activities of One Church Brighton.

ONE CHURCH BRIGHTON (LIMITED BY GUARANTEE) TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

Activities, Performance and Achievements (continued)

Rock Farm developed some key new partnerships including new arrangements for lectures and student workdays with Imperial College, London, retreats for clients of SMART in London, school volunteer days, access days for food bank recipients in Sussex, and even our own certified horticulture courses for those who normally couldn't access grower training. In addition, the farm expanded its presence at Steyning Farmers' Market and continued to support its regular cohort of referrals and volunteers. Three polytunnels at the farm had to be rebuilt following severe storms at the start of the year.

Our youth work, **One Youth**, continued to run a full programme of activities during the year under the leadership of our youth minister, covering a variety of needs but all unified in purpose across three strands:

- Wellbeing: providing safe spaces for young people to be themselves, have fun, and discuss their concerns. This includes offering one-to-one support to those who want a listening ear, and making referrals for those who require more specialist support;
- Imagination: fostering a youth group environment that encourages young people to discover the wisdom of their imagination, and to gain new perspectives by finding words and images to share their stories. This is done in a variety of ways, including art, writing, photography and other media; and
- Interconnection: encouraging dialogue with the world beyond the young people's immediate circumstances, challenging existing narratives, and creating new ones.

The groups that met during the year under the One Youth banner include:

- Safehouse: a weekly, open-access youth group, which mainly caters to Year 9 girls and non-binary people offering a relaxed gathering point around a meal, where the young people are encouraged to share their stories from the week;
- Youth: weekly social youth group for 11 to 18 year olds of our church community and their friends, including activities such as art evenings, boardgame nights, chip walks, and baking evenings;
- Misfits: fortnightly evening group for LGBTQIA+ 16 to 20 year olds. Highlights from the year included a spring-summer arts and wellbeing programme featuring workshops funded by the local council in collaboration with other local organisations; a writing workshop weekend for young people of all abilities; and a queer history trip to London. Several young people have been referred from the Misfits group to our Pro-Barista training course;
- Weekly groups on Sunday and during the week for young people to listen and creatively respond to the stories of the Bible, and practice imaginative and contemplative prayer methods.

Chomp is passionate about supporting families with children who find themselves in challenging circumstances. It provides integrative support that spans across immediate needs such as food poverty and holiday hunger to meaningful engagement across interdependent communities. Chomp journeys with its families as support is furthered through partnered stakeholders, ranging from the local council, charities, clubs and the wider One Church community.

During 2022 Chomp and its partner groups delivered over 3,100 meals to families in 9 venues across Brighton and the surrounding areas. At Christmas, Chomp put together and delivered 100 hampers consisting of fruit and vegetables mostly donated from our Florence Road Market and presents for children donated by a local business.

In addition, during 2022 Chomp provided after school clubs, cookery workshops, family days out to Rock Farm and an excursion for 130 members to the Sealife Centre, thanks to funding from Brakes.

**ONE CHURCH BRIGHTON
(LIMITED BY GUARANTEE)
TRUSTEES' REPORT (CONTINUED)
*FOR THE YEAR ENDED 31 DECEMBER 2022***

Buildings

We continue to utilise our two church buildings (Gloucester Place and Florence Road), making them welcoming and usable for all our projects. General maintenance and repairs continued, and as a board of Trustees we regularly review the buildings and their needs to fit the requirements of our community and our hirers. In November 2021 we were successful in obtaining funding for more significant improvements to Florence Road, improving disabled access and the kitchen and toilet facilities. These works completed in 2022.

Until August 2021, One Church received rental income from a residential property in Brangwyn Avenue on the outskirts of Brighton, which was held in trust by the Baptist Union. A decision was made to sell the property to the sitting tenant, with a view to purchasing another residential property in Brighton that not only generated rental income but also supported the mission and values of One Church. The proceeds from the sale of the property were £560,000 less selling costs. These funds are held by the Baptist Union and are available for a future property purchase. A suitable property has been identified and the purchase process is ongoing.

The Trustees continue to explore how we can make our buildings more relevant to the needs of the local and church community.

Structure, governance and management

The organisation is a charitable company limited by guarantee. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members guarantee to contribute an amount not exceeding £1.

Our Trustee Board meets at least ten times each year and has oversight of the organisation's work. Individual trustees continue to work alongside staff and other volunteers on significant pieces of work, look at long-term redevelopment of our buildings and help steer project delivery and development. Trustees have played an active role in staff recruitment and management where required. Senior staff have an open route of communication with the Trustees and there are regular opportunities to meet or discuss things which are open to all staff.

Trustee Recruitment

There were no changes to the Trustees during 2022. In 2023, four Trustees were appointed, and three Trustees resigned. The Trustees have been appointed from within the One Church Community and the recruitment process is as follows:

- Clear information is communicated during Sunday services about the recruitment process of trustees when there is a vacancy.
- Nominations for potential trustees are sought from the Church community. People are asked to give their nominations to existing trustees without the knowledge of the nominee.
- The existing trustees meet to assess nominations against the current needs of the trusteeship to govern the church and charity well (skills, experience etc).
- Once a potential trustee is selected, that person is approached to see if they would like to be part of the team. If not, then a further selection is made, or the process is restarted.
- If they accept, then the wider Church community is notified and there is a two week timeframe, where any notable objections or concerns can be received and evaluated.
- If no objections are received the new trustee is appointed.

**ONE CHURCH BRIGHTON
(LIMITED BY GUARANTEE)
TRUSTEES' REPORT (CONTINUED)
*FOR THE YEAR ENDED 31 DECEMBER 2022***

Trustees serving in 2022:

- David Steell (Chair)
- Andrew Barr – resigned 9 April 2023
- Mark Campbell
- Naomi Herbert – resigned 10 June 2023
- Avril Mackenzie Parr (Company Secretary)
- Richard Mead
- Helen Scott – resigned 9 April 2023

Trustees appointed in 2023:

- Christopher Evans – appointed 9 April 2023
- Lianne Howard-Dace – appointed 16 April 2023
- Rebecca Salmon – appointed 9 April 2023
- Antony Tilley – appointed 9 April 2023

Payment of senior members of staff

The charity currently operates five role specific salary grades alongside the package provided to the Minister. A trustee-led subgroup is tasked to assess the organisational salary structure on an annual basis with reference to our values. This group then brings recommendations to the Trustee Board for approval. Staff may be consulted and included in any reviews but are not present at the point in any Board meeting to discuss and agree any changes.

Risk

One Church has assessed the key risks it is exposed to and is satisfied that it has got the controls and systems in place to manage these.

This report has been prepared in accordance with the Statement of Recommended Practice – Accounting and Reporting by Charities and in accordance with the Special Provisions of Part 15 of the Companies Act 2006 relating to small companies.

On behalf of the board of Trustees



D Steell

Trustee

Dated: 26/09/23
.....

**ONE CHURCH BRIGHTON
(LIMITED BY GUARANTEE)
INDEPENDENT EXAMINER'S REPORT**

TO THE TRUSTEES OF ONE CHURCH BRIGHTON CHARITABLE COMPANY ('THE COMPANY')

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

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

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

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities.

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.

TC Group

Mark Cummins FCCA FCIE
For and on behalf of

TC Group
The Courtyard
Shoreham Road
Upper Beeding
Steyning
West Sussex
BN44 3TN

Dated: *28 September 2023*

**ONE CHURCH BRIGHTON
(LIMITED BY GUARANTEE)
STATEMENT OF FINANCIAL ACTIVITIES
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 DECEMBER 2022**

		Unrestricted funds	Restricted funds	Total 2022	Total 2021
	Notes	£	£	£	£
Income from:					
Donations	3	204,131	-	204,131	260,664
Charitable activities	4	269,080	126,697	395,777	281,274
Other trading activities	5	7,545	-	7,545	51,882
Investment income		1,459	-	1,459	782
Total income		482,215	126,697	608,912	594,602
Expenditure on:					
Raising funds		24,821	-	24,821	33,637
Charitable activities		545,951	143,589	689,540	578,082
Total expenditure	6	570,772	143,589	714,361	611,719
Net income and net movement in funds for the year		(88,557)	(16,892)	(105,449)	(17,117)
Reconciliation of funds					
Total funds brought forward		314,547	16,892	331,439	348,556
Total funds carried forward		225,990	-	225,990	331,439

The statement of financial activities includes all gains and losses recognised in the period. All income and expenditure derives from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

**ONE CHURCH BRIGHTON
(LIMITED BY GUARANTEE)
BALANCE SHEET**

AS AT 31 DECEMBER 2022

	Notes	2022 £	2021 £
Current assets			
Debtors	11	51,378	40,205
Cash at bank and in hand		212,453	405,698
		263,831	445,903
Creditors: amounts falling due within one year	12	(37,841)	(114,464)
Net assets		225,990	331,439
The funds of the charity:			
Restricted income funds	13	-	16,892
Unrestricted income funds		225,990	314,547
		225,990	331,439

The charity is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 December 2022. No member of the charity has deposited a notice, pursuant to section 476, requiring an audit of these accounts.

The trustees acknowledge their responsibilities for:

- (a) ensuring that the charity keeps accounting records which comply with sections 386 and 387 of the Companies Act 2006 and
- (b) preparing accounts which give a true and fair view of the state of affairs of the charity as at the end of the financial period and of its incoming resources and application of resources, including its income and expenditure, for the financial period in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts so far as applicable to the charitable company.

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

The notes on pages 11 to 18 form part of these accounts.

The accounts were approved by the Board on 26/09/23

.....
D Steell
Trustee

Company Registration No. 07518188

**ONE CHURCH BRIGHTON
(LIMITED BY GUARANTEE)
CASH FLOW STATEMENT**

FOR THE YEAR ENDED 31 DECEMBER 2022

	2022		2021	
	£	£	£	£
Net cash used in operating activities				
Net income/(expenditure)	(105,449)		(17,117)	
Increase/(decrease) in creditors	(76,623)		14,768	
(Increase)/decrease in debtors	(11,173)		5,561	
Investment income	(1,459)		(782)	
Net cash (outflow)/inflow from operating activities		(194,704)		2,430
Cash flows from investing activities				
Investment income	1,459		782	
Cash provided by/(used in) investing activities		1,459		782
Increase/(decrease) in cash		(193,245)		3,212
Cash and cash equivalents at the beginning of the year		405,698		402,486
Cash and cash equivalents at the end of the year		212,453		405,698
	At 1	Cash flow	Non-cash	At 31
	January	£	charges	December
	2022		£	2022
				£
Cash at bank and in hand	405,698	(193,245)	-	212,453

**ONE CHURCH BRIGHTON
(LIMITED BY GUARANTEE)
NOTES TO THE ACCOUNTS**

FOR THE YEAR ENDED 31 DECEMBER 2022

1 Statutory information

One Church Brighton is a charitable company, limited by guarantee, registered in England and Wales. The charitable company's registered number and registered office address can be found on the Legal and Administrative Information page.

2 Accounting policies

2.1 Basis of preparation

One Church Brighton meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s). There are no material uncertainties about One Church Brighton's ability to continue as a going concern.

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 (FRS102)), and the Companies Act 2006.

2.2 Income

All incoming resources are included in the Statement of Financial Activities when the charity is legally entitled to the income, it is probable the income will be received and the amount can be quantified with reasonable accuracy.

Where donations and grants are restricted to future accounting periods, they are deferred and recognised in those future accounting periods. Grants for immediate financial support and assistance, or to reimburse costs previously incurred, are recognised immediately.

Income from charitable activities comprises church activities and grants awarded for activities undertaken by the charity's project partners.

2.3 Expenditure and basis of apportioning costs

Expenditure is accounted for on an accruals basis with the irrecoverable element of VAT included with the item to which it relates and has been classified under headings that aggregate all costs related to the category.

Charitable activities comprises all expenditure directly relating to the objectives of the charity.

Governance costs (included within Support costs) comprises all costs associated with constitutional and statutory requirements with which the charity must comply.

ONE CHURCH BRIGHTON
(LIMITED BY GUARANTEE)
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022

2 Accounting Policies (continued)

2.4 Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.5 Cash at bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments. The trustees seek to use short term deposits to maximise the return on monies held at the bank and to manage cash flow.

2.6 Creditors and provisions

Creditors and provisions are recognised where the charity has present obligation resulting from a past event that will probably result in a transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably.

2.7 Fund Accounting

Unrestricted funds are to be used in accordance with the charitable objectives at the discretion of the Trustees.

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

**ONE CHURCH BRIGHTON
(LIMITED BY GUARANTEE)
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022**

3 Income from donations

	Unrestricted funds £	Restricted funds £	Total 2022 £	Total 2021 £
Donations	176,992	-	176,992	223,861
Gift Aid	27,139	-	27,139	36,803
Total donations	204,131	-	204,131	260,664

4 Income from charitable activities

	Unrestricted funds £	Restricted funds £	Total 2022 £	Total 2021 £
Income for projects:				
Big Lottery Reaching Communities	60,933	60,933	121,866	63,428
Pro Barista	16,467	-	16,467	24,084
Smart London	-	-	-	7,800
Awards for All	-	(4,999)	(4,999)	9,999
HMRC – CJRS	-	-	-	11,738
Chomp	43,520	-	43,520	33,229
Church activities	-	-	-	5,000
Rock Farm	42,752	-	42,752	21,956
Bunton	-	-	-	2,900
In Her Hands	3,150	-	3,150	-
Youth Work	4,792	-	4,792	1,458
Harbour	2,310	-	2,310	12,000
Veolia	-	70,763	70,763	-
Enterprise income – primary	26,636	-	26,636	35,986
Enterprise income – primary (VAT exempt)	30,614	-	16,347	10,750
Rental and other income – primary	37,906	-	37,906	37,341
Others	-	-	-	3,605
Total income from charitable activities	269,080	126,697	395,777	281,274

5 Income from other trading activities

	Unrestricted funds £	Restricted funds £	Total 2022 £	Total 2021 £
Rental and other income – non primary	5,745	-	5,745	46,545
Enterprise income – non primary	1,800	-	1,800	5,337
Total other trading activities	7,545	-	7,545	51,882

**ONE CHURCH BRIGHTON
(LIMITED BY GUARANTEE)
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022**

6 Total expenditure

	Staff costs £	Other costs £	Total 2022 £	Total 2021 £
Expenditure on raising funds				
Building development	-	-	-	16,592
Building investment	-	-	-	3,709
Fundraising	24,259	562	24,821	13,336
	<u>24,259</u>	<u>562</u>	<u>24,821</u>	<u>33,637</u>
Expenditure on charitable activities				
Activities undertaken directly	276,984	247,952	524,936	427,306
Support costs	124,085	40,519	164,604	150,776
	<u>401,069</u>	<u>130,889</u>	<u>689,540</u>	<u>578,082</u>
Total Expenditure	<u>425,328</u>	<u>289,033</u>	<u>714,361</u>	<u>611,719</u>

Analysis of support costs (including Governance costs)	Total 2022 £	Total 2021 £
Wages and salaries	124,085	112,273
General office and administration	39,419	38,503
	<u>163,504</u>	<u>150,776</u>

Included within other costs are governance costs relating to the Independent Examination fees of £4,200 (2021: £3,100). There was also charges for payroll services of £2,412 (2021: £2,268) which are included in general office and administration costs.

ONE CHURCH BRIGHTON
(LIMITED BY GUARANTEE)
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022

7 Comparative Funds – Statement of Financial Activities for the Year Ended 31 December 2021

	Unrestricted funds	Restricted funds	Total 2021
	£	£	£
<u>Income from:</u>			
Donations	260,664	-	260,664
Charitable activities	184,225	97,049	281,274
Other trading activities	51,882	-	51,882
Investment income	782	-	782
Total income	497,553	97,049	594,602
<u>Expenditure on:</u>			
Raising funds	33,637	-	33,637
Charitable activities	492,905	85,177	578,082
Total expenditure	526,542	85,177	611,719
Net income/(expenditure)			
Fund balances brought forward at 1 January 2021	343,536	5,020	348,556
Fund balances carried forward at 31 December 2021	314,547	16,892	331,439

**ONE CHURCH BRIGHTON
(LIMITED BY GUARANTEE)
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022**

8 Trustees

None of the trustees (or any persons connected with them) were reimbursed expenses during the year. One trustee was paid £29,187 for his role as Minister of One Church Brighton during the year (2021: £25,414).

9 Employees

Number of employees

The average monthly number of employees during the year was:

	2022	2021
	Number	Number
Administration, marketing and commercial	24	21

Employment costs

	2022	2021
	£	£
Wages and salaries	382,493	361,948
Social security costs	24,085	18,915
Pension costs	18,750	29,976
	425,328	410,839

There were nil employees whose annual remuneration was £60,000 or more (2021: nil).

The key management personnel of the charity included the Trustees and the Minister. Total consideration (including employer's national insurance) paid to key management personnel during the period is disclosed in note 8.

10 Taxation

The charitable company is registered as a charity and all of its income falls within the exemptions under Part 11 of the Corporation Tax Act 2010.

11 Debtors

	2022	2021
	£	£
Trade debtors	17,766	17,990
Other debtors	17,984	22,215
Amounts owed from group undertakings	15,628	-
	51,378	40,205

**ONE CHURCH BRIGHTON
(LIMITED BY GUARANTEE)
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022**

12 Creditors: amounts falling due within one year	2022	2021
	£	£
Trade creditors	15,492	11,947
Deferred income	8,671	83,652
Amounts owed to group undertakings	-	7,713
Accruals and other creditors	13,678	11,152
	37,841	114,464

2022 deferred income relates to income deferred during the year to 31 December 2022 in its entirety. All of the 2021 deferred income was released in the year.

13 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held for specific purposes:

	Balance at 1 January 2022 £	Incoming resources £	Resources expended £	Balance at 31 December 2022 £
Big Lottery Reaching Communities	10,449	60,933	(71,382)	-
Pro Barista	1,443	-	(1,443)	-
Awards for All Emergency Covid	5,000	(4,999)	(1)	-
Veolia	-	70,763	(70,763)	-
	16,892	126,697	(143,589)	-

Big Lottery Fund – In January 2018 we were kindly granted five years of £306,426 funding for our youth and family work. This has been split over 5 years and we used this to support salaries connected to our youth projects including Safehouse and also our project Chomp which addresses holiday hunger, and in 2022 supported families through the cost of living crisis. As at the year end we have used all the remaining Big Lottery Income.

Awards for All – In June 2021 we received £9,999 for Harbour (counselling service), and £4,999 was spent in 2021 towards staff and core costs, the remaining £4,999 was not spent and sent back to Awards for All.

Pro Barista – Income received from the School of Social Entrepreneurs – Power to Change for development of the Pro Barista programme.

Veolia - Funding from the government to aid businesses with refurbishment of the kitchen and refitting of toilets.

**ONE CHURCH BRIGHTON
(LIMITED BY GUARANTEE)
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022**

14 Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total £
Fund balances at 31 December 2022 are represented by:-			
Current assets	264,308	-	264,308
Creditors: amounts falling due within one year	(39,346)	-	(39,346)
	<u>224,962</u>	<u>-</u>	<u>224,962</u>

	Unrestricted funds £	Restricted funds £	Total £
Fund balances at 31 December 2021 are represented by:			
Current assets	429,011	16,892	445,903
Creditors: amounts falling due within one year	(114,464)	-	(114,464)
	<u>314,547</u>	<u>16,892</u>	<u>331,439</u>

15 Liability of members

One Church Brighton is a company limited by guarantee and has no share capital. In the event of the company being wound up the liability of the members is limited to £1 each.

16 Ultimate controlling party

The charity was under the control of the Trustees during the period under review.

Document Activity Report

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Wed, 11 Oct 2023 11:52:13 GMT

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ONE CHURCH BRIGHTON

England & Wales - Charity number 1142607

Accounts

Charity Registration No. 1142607

Company Registration No. 07518188 (England and Wales)

ONE CHURCH BRIGHTON

(LIMITED BY GUARANTEE)

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2021

ONE *
CHURCH

**ONE CHURCH BRIGHTON
(LIMITED BY GUARANTEE)
LEGAL AND ADMINISTRATIVE INFORMATION**

Trustees	D Steell (Chair) A Barr (Company Secretary) M Campbell N Herbert A Mackenzie-Parr R Mead H Scott
Charity number	1142607
Company number	07518188
Registered office and Principal Address	One Church Brighton Gloucester Place Brighton East Sussex BN1 4AA
Independent Examiner	TC Group The Courtyard Shoreham Road Upper Beeding Steyning West Sussex BN44 3TN
Bankers	Lloyds Bank plc 1-9 Gloucester Place Brighton East Sussex BN1 4BE

**ONE CHURCH BRIGHTON
(LIMITED BY GUARANTEE)
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ONE CHURCH BRIGHTON (LIMITED BY GUARANTEE) TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2021

The One Church Brighton Trustees present their report and accounts for the period ended 31 December 2021.

The accounts have been prepared in accordance with the accounting policies set out in note 2 to the accounts and comply with the company's Memorandum of Articles of Association, the Companies Act 2006, the Charities Act 2011 and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2015) – (Charities SORP (FRS102)).

Objectives and activities

One Church Brighton ("One Church") is led by Minister Dave Steell and supported by a strong trusteeship. One Church has continued to grow, since forming in 2011 - both as a church, with a strong emphasis on community, and also as a charity. We are members of the Baptist Union and our local Baptist Association.

As an organisation, we are underpinned by five values which provide us with identity, direction and strength. Briefly, these are to encourage people to become more intimate with God, more involved in helping others in need, more interdependent with others around us, more inclusive of everyone whoever they are and to act with integrity in all we do.

Both the church and charity have influenced and impacted the key issues affecting the city of Brighton and Hove, including homelessness, unemployment, food and financial poverty, social isolation and issues affecting young people and families. In addition to the City of Brighton and Hove, our projects have expanded and work within East and West Sussex.

Our wide ranging projects have been funded by our congregation, a range of businesses and organisations, and various local funders.

The key beneficiaries of our activities are:

- Young people – including those who are not in education employment or training and pre-school children.
- Those at risk of social isolation – with a particular focus on those who are vulnerable and vulnerable families.
- Those who are vulnerable to food and financial poverty – particularly focussing on families with school age children.
- Local organisations who share our values – particularly those who need building or skills resources.
- Our Church Community – those who actively participate in our projects, programmes and church activities.

Activities, Performance and Achievements

In shaping our objectives and planning our activities for the period, the Trustees have given consideration to the duties set out in section 17(5) of the Charities Act 2011 to have due regard to public benefit and to the Charity Commission Guidance on public benefit. In particular, the Trustees have considered how the planned activities will contribute to the overall aims and objectives that they have set.

Our funding and giving go directly into our projects, many of which engage those who are most in need and we aim to be as lean as possible by being resourceful. We use our buildings, finance, staff and volunteers to do this.

ONE CHURCH BRIGHTON (LIMITED BY GUARANTEE) TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

Activities, Performance and Achievements (continued)

One Church has a fully owned subsidiary company, OCB Initiatives Limited, which exists to operate revenue generating activities in the One Church community, with an emphasis on social enterprise. OCB Initiatives Limited donates its profits to One Church to fund its projects. Of the activities described below, Florence Road Market, Florence Road Café, and Skylark coffee are operated by OCB Initiatives Limited.

During 2021, One Church and the communities in which it operates, continued to be impacted by the Coronavirus (Covid-19) pandemic. During the first half of the year, many of our projects ran reduced programmes as face to face interaction had to be limited, and lockdown restrictions prevented some meetings. Our church services continued to be broadcast online.

During the second half of the year, as restrictions eased, we recommenced Sunday morning services at Florence Road, whilst continuing to stream our services online for those who could not, or preferred not, to attend in person.

By the end of the year, most of our projects were operating as normal.

During 2021 the **Florence Road Market**, our weekly farmers' market and community hub, continued to capitalise on the pandemic-driven surge of interest in local food, coffee and safe gathering spaces. Although the spike in sales experienced during the Covid-19 lockdowns levelled off, the market continued to operate at a much higher level than before. Through the market we have helped new traders get started, engaged a raft of new volunteers in market roles, and generated free or subsidised vegetable boxes to marginalised groups.

Operating on the strength of the market's community profile, our weekday **Florence Road Café** based inside the church building, stabilised and grew with a full-time manager. The café offers plentiful space for distanced seating and working, and selling in-house food and fresh produce including and our own brand Skylark coffee. The café has grown steadily and become a hub for community gatherings and staff office work. The café is also used as a supportive space for Pro Baristas trainees to gain valuable work experience before moving into paid employment elsewhere.

Our barista training school, **Pro Baristas**, resumed its busy schedule of teaching and mentoring as Covid-19 restrictions eased. We trained many job seekers at a fast pace as the café sector rapidly sprung back into business, and people began to contemplate their preferred careers. We revived our weekly drop-in for people in need of extra support, community and a safe space, with coffee as the backdrop. The need for more time and support became clear in 2021 as many trainees showed signs of post-lockdown anxiety and increased mental health needs.

Skylark Coffee started in 2020 within One Church's trading subsidiary, One Church Initiatives Limited, operating as a social enterprise, roasting and shipping coffee from a stable block in West Sussex. Leveraging the staff's coffee expertise, Skylark began supplying cafés, our in-house projects such as the Florence Road Café, and selling direct to consumers. Seeking to redress the unfairness in the coffee supply chain, Skylark pledged to give £1 for every kilo of coffee sold to coffee producing communities and local nature conservation. Remaining profits are gifted to support other One Church projects that are dependent on funding. Skylark has grown rapidly, quickly gaining the attention of coffee industry experts and adding a new component to the Pro Baristas curriculum.

Rock Farm continued to add to both its food production and therapeutic offering in 2021, while forging new partnerships to engage more marginalised people from nearby cities and enhance biodiversity in West Sussex. We took on more referrals with higher support needs and added to our therapeutic support staff to better structure wellbeing activities for both volunteers and referrals. We began providing vegetables to a new restaurant and other buyers, incubated two new growing start-up projects, and supported another community farm to get started in East Sussex. We have also secured a long-term agreement with a charity in London for funding and collaboration.

ONE CHURCH BRIGHTON (LIMITED BY GUARANTEE) TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

Activities, Performance and Achievements (continued)

The aim of our youth work, **One Youth**, is to increase self-confidence of young people and to increase participation and involvement in local community activities and school. Three pillars underpin everything One Youth does: Wellbeing (a sense of unequivocal welcome and holistic nurturing), Interconnection (connecting with each other, and challenging the narratives around us) and the Arts (finding words and images to tell the stories young people want to tell).

Under the leadership of the youth leader, the reach, tone and depth of our One Youth project developed significantly in 2021, including the growth of our open access youth groups; the launch of a LGBTQ+ support youth group called 'Misfits' based at Brighton Metropolitan College; the development of new lunch clubs; one-to-one mentoring; and the creation of Bible focussed and contemplative groups for our church youth group.

While our Thursday church youth group was able to meet throughout 2021, due to Covid-19 restrictions, our Sunday youth provision only recommenced in September 2021.

One Youth has grown its work with the Brighton branch of Citizens UK. In May to October 2021, our Thursday Youth group was involved in a listening campaign, successfully committing local MPs and NHS leaders at a One Church-hosted convention to improve key areas within local mental health services for young people.

In summer 2021, One Youth successfully applied for a Covid-relief grant (COMF) from Brighton & Hove City Council. This enabled us to start offering additional evening provision to Misfits, our new LGBTQIA+ lunch club. Through this work a programme of workshops is being delivered in 2022, and One Youth has been able to develop exciting partnerships with other local arts-based and mental health youth organisations/charities.

Cis-female, trans and gender non-binary young people presenting mental health struggles are significantly over-represented across our youth groups. In an evaluation survey in 2021 of one of our groups, young people communicated with us how important the availability of a safe space, the sense of community, and story-sharing aspects are to them. This has shaped the spaces we offer across our youth groups.

The Big Lottery has supported our youth work through funding. As this comes to an end in December 2022, we are hoping to secure further funding for the current youth worker to continue his role, and to employ a second youth worker.

Chomp is passionate about supporting families with children who find themselves in challenging circumstances. We provide integrative support that spans across immediate needs such as food poverty and holiday hunger to meaningful engagement across interdependent communities. We journey with our families as support is furthered through partnered stakeholders, ranging from the local council, charities, clubs and the wider One Church community.

As Covid-19 restrictions eased in 2021, we were able to resume running lunch clubs during lockdowns but with strict limits on numbers and measures put in place. Nevertheless Chomp has continued to reach more families who need support in 2021. During the year, the Chomp project, in conjunction with its partners, ran around 100 lunch and activity clubs, supporting over 200 families or 500 people. We have enabled cookery workshops, wellbeing days, visits to our therapeutic growing project Rock Farm, and supported young mothers through barista training and beginners' running courses. Through the Brighton Grub Hub we delivered a total of 428 food boxes to families who needed them.

A number of alliances and partnerships have helped Chomp to increase its support to families, including the creation of Chomp partners in the wider Brighton and Hove area who run similar initiatives under the Chomp name, running cookery classes with a local wellbeing therapist, partnering with the Brighton & Hove women's running club, and the provision of kitchen equipment for our cooker classes by a national retailer. Chomp is a member of the Brighton & Hove Emergency Food network, whose other member agencies have referred a new cohort of families to us. In 2021 the Department of Education funded the Holiday Activity and Food programme to support children on free school meals. Chomp has been able to draw on this funding for most of its clubs.

ONE CHURCH BRIGHTON (LIMITED BY GUARANTEE) TRUSTEES' REPORT (CONTINUED) *FOR THE YEAR ENDED 31 DECEMBER 2021*

We believe we are now meeting a higher proportion of our target group than before the Covid-19 pandemic.

Three of our projects have unfortunately ceased to operate in recent months:

- Our rural Christian residential community at **Buncton Manor Farm**, a place created and shaped to offer accommodation to support people in crisis or experiencing vulnerability, was one of our operations severely impacted by the pandemic. Whilst the first guests were received into the house in September 2020, the Covid-19 pandemic meant that this project became onerous to manage and it didn't move beyond a very small community living together. A decision was made early in 2021 to close the project, and the last residents left in May 2021.
- **Table Talk**, which aimed to tackle social isolation by making café culture more friendly to those who might appreciate connection and conversation, closed in November 2021 when funding for the project ceased and no further funding was available.
- **Harbour**, the counselling service which provided much needed support to couples dealing with grief from the loss of a baby, closed in April 2022 when it could no longer provide the required level of counselling resource to run the project effectively.

Buildings

We continue to utilise our two church buildings (Gloucester Place and Florence Road), making them welcoming and usable for all our projects. General maintenance and repairs continued, and as a board of Trustees we regularly review the buildings and their needs to fit the requirements of our community and our hirers. In November 2021 we were successful in obtaining funding for more significant improvements to Florence Road, improving disabled access and the kitchen and toilet facilities. These works are underway in 2022.

Until August 2021, One Church received rental income from a residential property in Brangwyn Avenue on the outskirts of Brighton, which was held in trust by the Baptist Union. A decision was made to sell the property to the sitting tenant, with a view to purchasing another residential property in Brighton, closer to our local community. The proceeds from the sale of the property were £560,000 less selling costs. These funds are held by the Baptist Union and are available for a future property purchase. The search for a suitable property is ongoing.

The Trustees continue to explore how we can make our buildings more relevant to the needs of the local and church community.

For some years now we have been hoping to register our buildings to enable them to be legally used for **Same-Sex Marriage** ceremonies. The drawn-out complications of the amalgamation process had previously hampered this but in July we were delighted when the church partners voted overwhelmingly to make this happen. We have since completed the paperwork with the General Registry Office to make the changes and we are very much looking forward to future weddings taking place at One Church, whatever the sexuality of the couples involved.

Structure, governance and management

The organisation is a charitable company limited by guarantee. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members guarantee to contribute an amount not exceeding £1.

Our Trustee Board meets monthly and has oversight of the organisation's work. Individual trustees continue to work alongside staff and other volunteers on significant pieces of work, look at long-term redevelopment of our buildings and help steer project delivery and development. Trustees have played an active role in staff recruitment and management where required. Senior staff have an open route of communication with the Trustees and there are regular opportunities to meet or discuss things which are open to all staff.

**ONE CHURCH BRIGHTON
(LIMITED BY GUARANTEE)
TRUSTEES' REPORT (CONTINUED)
*FOR THE YEAR ENDED 31 DECEMBER 2021***

Trustee Recruitment

There were no changes to the Trustees during 2021. The Trustees have been appointed from within the One Church Community and the recruitment process is as follows:

- Clear information is communicated during Sunday services about the recruitment process of trustees when there is a vacancy.
- Nominations for potential trustees are sought from the Church community. People are asked to give their nominations to existing trustees without the knowledge of the nominee.
- The existing trustees meet to assess nominations against the current needs of the trusteeship to govern the church and charity well (skills, experience etc).
- Once a potential trustee is selected, that person is approached to see if they would like to be part of the team. If not, then a further selection is made or the process is restarted.
- If they accept, then the wider Church community is notified and there is a two week timeframe, where any notable objections or concerns can be received and evaluated.
- If no objections are received the new trustee is appointed.

The Trustees, who are also the directors for the purpose of company law, and who served during the year were:

Trustees

David Steell (Chair)

Andrew Barr (Company Secretary)

Mark Campbell

Naomi Herbert

Avril Mackenzie Parr

Richard Mead

Helen Scott

Payment of senior members of staff

The charity currently operates five role specific salary grades alongside the package provided to the Minister. A trustee-led subgroup is tasked to assess the organisational salary structure on an annual basis with reference to our values. This group then brings recommendations to the Trustee Board for approval. Staff may be consulted and included in any reviews but are not present at the point in any Board meeting to discuss and agree any changes.

Risk

One Church has assessed the key risks it is exposed to and is satisfied that it has got the controls and systems in place to manage these.

**ONE CHURCH BRIGHTON
(LIMITED BY GUARANTEE)
TRUSTEES' REPORT (CONTINUED)
*FOR THE YEAR ENDED 31 DECEMBER 2021***

Financial review

One Church made a small deficit of £17,117 in the year ended 31 December 2021. The Trustees consider the financial performance of the charity during 2021, and the net funding position as at 31 December 2021, to be satisfactory in the current economic conditions.

Reserves Policy

Restricted reserves continue to be held in accordance with funding contracts. We hold 3 months' running costs in reserve to support the charity in any difficult eventuality. Any further unrestricted reserves are sustained to provide sufficient working capital for charitable activities outside the scope of restricted funding, to support the maintenance and development of our two large church buildings and to enrich committed funding within the overall objectives of the charity.

This report has been prepared in accordance with the Statement of Recommended Practice – Accounting and Reporting by Charities and in accordance with the Special Provisions of Part 15 of the Companies Act 2006 relating to small companies.

On behalf of the board of Trustees

D Steell 
Trustee

Dated: ..26th September 2022

**ONE CHURCH BRIGHTON
(LIMITED BY GUARANTEE)
INDEPENDENT EXAMINER'S REPORT**

TO THE TRUSTEES OF ONE CHURCH BRIGHTON CHARITABLE COMPANY ('THE COMPANY')

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

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

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

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities.

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.



**Mark Cummins FCCA FCIE
For and on behalf of**

TC Group
The Courtyard
Shoreham Road
Upper Beeding
Steyning
West Sussex
BN44 3TN

Dated: 27 September 2022
.....

**ONE CHURCH BRIGHTON
(LIMITED BY GUARANTEE)
STATEMENT OF FINANCIAL ACTIVITIES
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 DECEMBER 2021**

		Unrestricted funds	Restricted funds	Total 2021	Total 2020
	Notes	£	£	£	£
Income from:					
Donations	3	260,664	-	260,664	339,728
Charitable activities	4	184,225	97,049	281,274	375,556
Other trading activities	5	51,882	-	51,882	43,617
Investment income		782	-	782	1,279
Total income		497,553	97,049	594,602	760,180
Expenditure on:					
Raising funds		33,637	-	33,637	37,923
Charitable activities		492,905	85,177	578,082	611,586
Total expenditure	6	526,542	85,177	611,719	649,509
Net income and net movement in funds for the year		(28,989)	11,872	(17,117)	110,671
Reconciliation of funds					
Total funds brought forward		343,536	5,020	348,556	237,885
Total funds carried forward		314,547	16,892	331,439	348,556

The statement of financial activities includes all gains and losses recognised in the period. All income and expenditure derives from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

**ONE CHURCH BRIGHTON
(LIMITED BY GUARANTEE)
BALANCE SHEET**

AS AT 31 DECEMBER 2021

	Notes	2021 £	£	2020 £	£
Current assets					
Debtors	11	40,205		45,766	
Cash at bank and in hand		405,698		402,486	
		445,903		448,252	
Creditors: amounts falling due within one year	12	(114,464)		(99,696)	
Net assets		331,439		348,556	
The funds of the charity:					
Restricted income funds	13	16,892		5,020	
Unrestricted income funds		314,547		343,536	
		331,439		348,556	

The charity is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 December 2021. No member of the charity has deposited a notice, pursuant to section 476, requiring an audit of these accounts.

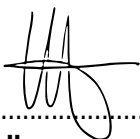
The trustees acknowledge their responsibilities for:

- (a) ensuring that the charity keeps accounting records which comply with sections 386 and 387 of the Companies Act 2006 and
- (b) preparing accounts which give a true and fair view of the state of affairs of the charity as at the end of the financial period and of its incoming resources and application of resources, including its income and expenditure, for the financial period in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts so far as applicable to the charitable company.

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

The notes on pages 11 to 18 form part of these accounts.

The accounts were approved by the Board on **15th September 2022**


.....
D Steell
Trustee

Company Registration No. 07518188

**ONE CHURCH BRIGHTON
(LIMITED BY GUARANTEE)
CASH FLOW STATEMENT**

FOR THE YEAR ENDED 31 DECEMBER 2021

	2021		2020	
	£	£	£	£
Net cash used in operating activities				
Net income/(expenditure)	(17,117)		110,671	
Increase/(decrease) in creditors	14,768		51,000	
(Increase)/decrease in debtors	5,561		(6,135)	
Investment income	(782)		(1,279)	
Net cash (outflow)/inflow from operating activities		2,430		154,257
Cash flows from investing activities				
Investment income	782		1,279	
		782		1,279
Cash provided by/(used in) investing activities				
Increase/(decrease) in cash		3,212		155,536
Cash and cash equivalents at the beginning of the year		402,486		246,950
Cash and cash equivalents at the end of the year		405,698		402,486
	At 1 January 2021	Cash flow	Non-cash charges	At 31 December 2021
	£	£	£	£
Cash at bank and in hand	402,486	3,212	-	405,698

ONE CHURCH BRIGHTON (LIMITED BY GUARANTEE) NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2021

1 Statutory information

One Church Brighton is a charitable company, limited by guarantee, registered in England and Wales. The charitable company's registered number and registered office address can be found on the Legal and Administrative Information page.

2 Accounting policies

2.1 Basis of preparation

One Church Brighton meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s). There are no material uncertainties about One Church Brighton's ability to continue as a going concern. This includes consideration of any impact of the Covid-19 pandemic.

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 (FRS102)), and the Companies Act 2006.

2.2 Income

All incoming resources are included in the Statement of Financial Activities when the charity is legally entitled to the income, it is probable the income will be received and the amount can be quantified with reasonable accuracy.

Where donations and grants are restricted to future accounting periods, they are deferred and recognised in those future accounting periods. Grants for immediate financial support and assistance, or to reimburse costs previously incurred, are recognised immediately.

Income from charitable activities comprises church activities and grants awarded for activities undertaken by the charity's project partners.

2.3 Expenditure and basis of apportioning costs

Expenditure is accounted for on an accruals basis with the irrecoverable element of VAT included with the item to which it relates and has been classified under headings that aggregate all costs related to the category.

Charitable activities comprises all expenditure directly relating to the objectives of the charity.

Governance costs (included within Support costs) comprises all costs associated with constitutional and statutory requirements with which the charity must comply.

ONE CHURCH BRIGHTON
(LIMITED BY GUARANTEE)
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2021

2 Accounting Policies (continued)

2.4 Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.5 Cash at bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments. The trustees seek to use short term deposits to maximise the return on monies held at the bank and to manage cash flow.

2.6 Creditors and provisions

Creditors and provisions are recognised where the charity has present obligation resulting from a past event that will probably result in a transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably.

2.7 Fund Accounting

Unrestricted funds are to be used in accordance with the charitable objectives at the discretion of the Trustees.

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

ONE CHURCH BRIGHTON
(LIMITED BY GUARANTEE)
NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

3 Income from donations

	Unrestricted funds £	Restricted funds £	Total 2021 £	Total 2020 £
Donations	223,861	-	223,861	307,958
Gift Aid	36,803	-	36,803	31,770
Total donations	260,664	-	260,664	339,728

4 Income from charitable activities

	Unrestricted funds £	Restricted funds £	Total 2021 £	Total 2020 £
Income for projects:				
Big Lottery Reaching Communities	-	63,428	63,428	57,435
Pro Barista	20,000	4,084	24,084	29,916
Smart London	-	7,800	7,800	-
Awards for All	-	9,999	9,999	-
HMRC – CJRS	-	11,738	11,738	33,524
Farmers Market	-	-	-	2,000
Chomp	33,229	-	33,229	96,375
Church activities	5,000	-	5,000	10,000
Rock Farm	21,956	-	21,956	38,250
Buncton	2,900	-	2,900	16,960
Table Talk	-	-	-	5,500
Youth Work	1,458	-	1,458	-
Harbour	12,000	-	12,000	3,000
Enterprise income – primary	35,986	-	35,986	49,375
Enterprise income – primary (VAT exempt)	10,750	-	10,750	9,584
Rental and other income – primary	37,341	-	37,341	23,777
Others	3,605	-	3,605	-
Total income from charitable activities	184,225	97,049	281,274	375,556

5 Income from other trading activities

	Unrestricted funds £	Restricted funds £	Total 2021 £	Total 2020 £
Rental and other income – non primary	46,545	-	46,545	38,040
Enterprise income – non primary	5,337	-	5,337	5,577
Total other trading activities	51,882	-	51,882	43,617

ONE CHURCH BRIGHTON
(LIMITED BY GUARANTEE)
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2021

6 Total expenditure

	Staff costs £	Other costs £	Total 2021 £	Total 2020 £
Expenditure on raising funds				
Building development	-	16,592	16,592	15,662
Building investment	-	3,709	3,709	9,565
Fundraising	12,965	371	13,336	12,696
	<u>12,965</u>	<u>20,672</u>	<u>33,637</u>	<u>37,923</u>
Expenditure on charitable activities				
Activities undertaken directly	285,601	141,705	427,306	477,654
Support costs	112,273	38,503	150,776	133,932
	<u>397,874</u>	<u>180,208</u>	<u>578,082</u>	<u>611,586</u>
Total Expenditure	<u>410,839</u>	<u>200,880</u>	<u>611,719</u>	<u>649,509</u>

Analysis of support costs (including Governance costs)	Total 2021 £	Total 2020 £
Wages and salaries	112,273	99,707
General office and administration	38,503	34,225
	<u>150,776</u>	<u>133,932</u>

Included within other costs are governance costs relating to the Independent Examination fees of £3,100 (2020: £3,000). There was also charges for payroll services of £2,268 (2020: £2,640) which are included in general office and administration costs.

ONE CHURCH BRIGHTON
(LIMITED BY GUARANTEE)
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2021

7 Comparative Funds – Statement of Financial Activities for the Year Ended 31 December 2020

	Unrestricted funds	Restricted funds	Total 2020
	£	£	£
<u>Income from:</u>			
Donations	339,728	-	339,728
Charitable activities	300,706	74,850	375,556
Other trading activities	43,617	-	43,617
Investment income	1,279	-	1,279
Total income	685,330	74,850	760,180
<u>Expenditure on:</u>			
Raising funds	37,923	-	37,923
Charitable activities	529,799	81,787	611,586
Total expenditure	567,722	81,787	649,509
Net income/(expenditure)	117,608	(6,937)	110,671
Fund balances brought forward at 1 January 2020	225,928	11,957	237,885
Fund balances carried forward at 31 December 2020	343,536	5,020	348,556

ONE CHURCH BRIGHTON
(LIMITED BY GUARANTEE)
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2021

8 Trustees

None of the trustees (or any persons connected with them) were reimbursed expenses during the year. One trustee was paid £25,414 for his role as Minister of One Church Brighton during the year (2020: £11,897).

9 Employees

Number of employees

The average monthly number of employees during the year was:

	2021	2020
	Number	Number
Administration, marketing and commercial	21	23

Employment costs

	2021	2020
	£	£
Wages and salaries	361,948	355,897
Social security costs	18,915	18,786
Pension costs	29,976	15,586
	410,839	390,269

There were nil employees whose annual remuneration was £60,000 or more (2020: nil).

The key management personnel of the charity included the Trustees and the Minister. Total consideration (including employer's national insurance) paid to key management personnel during the period is disclosed in note 8.

10 Taxation

The charitable company is registered as a charity and all of its income falls within the exemptions under Part 11 of the Corporation Tax Act 2010.

11 Debtors

	2021	2020
	£	£
Trade debtors	17,990	11,607
Other debtors	22,215	34,159
	40,205	45,766

**ONE CHURCH BRIGHTON
(LIMITED BY GUARANTEE)
NOTES TO THE ACCOUNTS (CONTINUED)**

FOR THE YEAR ENDED 31 DECEMBER 2021

12 Creditors: amounts falling due within one year	2021	2020
	£	£
Trade creditors	11,947	16,066
Deferred income	83,652	53,419
Amounts owed to group undertakings	7,713	20,639
Accruals	11,152	9,572
	114,464	99,696

2021 deferred income relates to income deferred during the year to 31 December 2021 in its entirety. All of the 2020 deferred income was released in the year.

13 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held for specific purposes:

	Balance at 1 January 2021 £	Incoming resources £	Resources expended £	Balance at 31 December 2021 £
Big Lottery Reaching Communities	4,270	63,428	(57,249)	10,449
HMRC - CJRS		11,738	(11,738)	-
Smart London		7,800	(7,800)	-
Pro Barista	750	4,084	(3,391)	1,443
Awards for All Emergency Covid		9,999	(4,999)	5,000
	5,020	97,049	(85,177)	16,892

Big Lottery Fund – In January 2018 we were kindly granted five years of £306,426 funding for our youth and family work. This has been split over 6 years and we used this to support salaries connected to our youth projects including Safehouse and also our project Chomp which addresses holiday hunger, and in 2021 supported families through the pandemic.

Awards for All – In June 2021 we received £9,999 for Harbour (counselling service), and £4,999 was spent in 2021 towards staff and core costs, the remaining £5,000 is for group therapy sessions that were scheduled for 2022.

Pro Barista – Income received from the School of Social Entrepreneurs – Power to Change for development of the Pro Barista programme.

HMRC - Funding from the government to aid businesses during the global pandemic.

Smart London – Funding received for work on Rock Farm site facilities.

**ONE CHURCH BRIGHTON
(LIMITED BY GUARANTEE)
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2021**

14 Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total £
Fund balances at 31 December 2021 are represented by:-			
Current assets	429,011	16,892	445,903
Creditors: amounts falling due within one year	(114,464)	-	(114,464)
	<u>314,547</u>	<u>16,892</u>	<u>331,439</u>
	Unrestricted funds £	Restricted funds £	Total £
Fund balances at 31 December 2020 are represented by:			
Current assets	443,232	5,020	448,252
Creditors: amounts falling due within one year	(99,696)	-	(99,696)
	<u>343,536</u>	<u>5,020</u>	<u>348,556</u>

15 Liability of members

One Church Brighton is a company limited by guarantee and has no share capital. In the event of the company being wound up the liability of the members is limited to £1 each.

16 Ultimate controlling party

The charity was under the control of the Trustees during the period under review.

Document Activity Report

Document Sent

Thu, 29 Sep 2022 12:28:43 GMT

Document Activity History

Document history shows most recent activity first

Date

Activity

Thu, 29 Sep 2022 12:42:32 GMT

Andy Lawson viewed the document

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Accounts

Charity Registration No. 1142607

Company Registration No. 07518188 (England and Wales)

ONE CHURCH BRIGHTON

(LIMITED BY GUARANTEE)

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2020

**ONE *
CHURCH**

**ONE CHURCH BRIGHTON
(LIMITED BY GUARANTEE)
LEGAL AND ADMINISTRATIVE INFORMATION**

Trustees	D Steell (Chair) A Barr (Company Secretary) A Breslin N Herbert A Mackenzie-Parr R Mead
Charity number	1142607
Company number	07518188
Registered office and Principal Address	One Church Brighton Gloucester Place Brighton East Sussex BN1 4AA
Independent Examiner	TC Group The Courtyard Shoreham Road Upper Beeding Steyning West Sussex BN44 3TN
Bankers	Lloyds Bank plc 1-9 Gloucester Place Brighton East Sussex BN1 4BE

ONE CHURCH BRIGHTON (LIMITED BY GUARANTEE) CONTENTS

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ONE CHURCH BRIGHTON (LIMITED BY GUARANTEE) TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2020

The One Church Brighton Trustees present their report and accounts for the period ended 31 December 2020.

The accounts have been prepared in accordance with the accounting policies set out in note 2 to the accounts and comply with the company's Memorandum of Articles of Association, the Companies Act 2006, the Charities Act 2011 and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2015) – (Charities SORP (FRS102)).

Objectives and activities

One Church Brighton ("One Church") is led by Minister Dave Steell and supported by a strong trusteeship. One Church Brighton has continued to grow, since forming in 2011 - both as a church, with a strong emphasis on community, and also as a charity. We are members of the Baptist Union and our local Baptist Association.

As an organisation, we are underpinned by five values which provide us with identity, direction and strength. Briefly, these are to encourage people to become more **intimate** with God, more **involved** in helping others in need, more **interdependent** with others around us, more **inclusive** of everyone whoever they are and to act with **integrity** in all we do.

Both the church and charity have influenced and impacted the key issues affecting the city of Brighton and Hove, including homelessness, unemployment, food and financial poverty, social isolation and issues affecting young people and families. In addition to the City of Brighton and Hove, our projects have expanded and work within West Sussex.

Our wide ranging projects have been funded by a range of organisations (including the Big Lottery, Children in Need, Garfield Weston, Rampion, The Goodall Foundation), our congregation, businesses and various local funders.

The key beneficiaries of our activities are:

- Young people – particularly those who are not in education employment or training and pre-school children.
- Those at risk of social isolation – with a particular focus on those who are vulnerable and vulnerable families.
- Those who are vulnerable to food and financial poverty – particularly focussing on families with school age children.
- Local organisations who share our values – particularly those who need building or skills resources.
- Our Church Community – those who actively participate in our projects, programmes and church activities.

Activities, Performance and Achievements

In shaping our objectives and planning our activities for the period, the Trustees have given consideration to the duties set out in section 17(5) of the Charities Act 2011 to have due regard to public benefit and to the Charity Commission Guidance on public benefit. In particular, the Trustees have considered how the planned activities will contribute to the overall aims and objectives that they have set.

Our funding and giving go directly into our projects, many of which engage those who are most in need and we aim to be as lean as possible by being resourceful. We use our buildings, finance, staff and volunteers to do this.

ONE CHURCH BRIGHTON (LIMITED BY GUARANTEE) TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

Activities, Performance and Achievements (continued)

In 2020, One Church, along with the world, was affected by the Coronavirus pandemic. We were able to continue to run some of our projects and events, with huge support from **volunteers**, some of whom are partners of the Church, and others who identify with our values and want to make a difference in our city.

We had to put a number of projects on hold or change the focus in 2020. Our volunteer co-ordinator was furloughed due to minimal use of volunteers, but on return has continued to develop a stronger understanding of our many 'projects', and how we can recruit and support our volunteers consistently. As things started to open up during the last quarter of 2020, we were able to review our approach and our policies and handbooks, to help make the reopening with volunteers a good experience in 2021.

Our touchpoints to the community in 2020 have been impacted by Coronavirus, meaning we were unable to engage face to face with, what would normally be, thousands of people through the different projects. The projects that could operate through the pandemic continued to be diverse and in keeping with our values.

Pro Baristas, our coffee barista training project, had to be suspended during 2020 due to the pandemic. Normally the project would engage with hundreds of people, many of whom were not in education, training or employment. The project is able to offer a skills-tracking framework moving people into employability.

It was not possible to keep up those relationships and communication because **Bloom**. Our drop-in café, was forced to close during the pandemic and therefore could not provide a mentoring scheme.

A number of coffee shops across the city closed during the pandemic, putting a number of baristas out of work. In order to support those baristas we were able, through funding and a 'buy one, give one' incentive, to give them a weekly care package of groceries, including coffee. As restrictions have eased, after taking careful risk assessments, we were able to the Pro Barista training again ready to make people employable in the city.

The aim of our **youth work** is to increase self-confidence and increase participation and involvement in local community activities and school. We recruited a new youth leader in November 2020, who worked to develop a committed and passionate team of volunteers and encouraged activities to be youth-led as well as helping to build healthy, strong connections with young people. The big Lottery has supported us through funding.

Until March when the pandemic hit, our associate minister and an intern continued to run a lunch time club with a local school, building relationships with young people who may be experiencing social anxiety. However from March they were unable to connect with, or enter the school, as the pandemic started.

Safehouse, which is an after school club for 11 – 18 year olds, continued when it could as restrictions were lifted. Our youth, children and family work connections continued to be strong in 2020, with the best use of online meet ups and our new Youth leader engaging on a 1-1 basis.

The pandemic affected The **One Church Brighton community** in many ways. We moved our Sunday services to an online live stream, which continued to attract many new people and partners with a real diversity in age, background and faith experience. Many joined us at our Sunday services when permitted by pandemic restrictions. We continued and encouraged Small groups to foster relationships within the church community, meeting online or in open spaces, when restrictions allowed. We continued this pattern of church throughout 2020 and encouraged the community to create more intimate friendships and interdependence with each other in new ways.

Pastoral care has been more important but more challenging than ever, encouraging our values and creating relationships to grow our community. The Pastoral support worker and the team around them has worked hard to endorse this and promote good, honest connections.

ONE CHURCH BRIGHTON (LIMITED BY GUARANTEE) TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

Activities, Performance and Achievements (continued)

At the start of 2020 the monthly **community meal** continued, but stopped during lockdown and did not open again for the remainder of 2020.

In 2020, the rural Christian residential community at **Bunton Manor Farm** in West Sussex, which One Church has encouraged and formed, was severely impacted by the pandemic. Bunton Manor was a place created and shaped to offer accommodation to support people in crisis or experiencing vulnerability, by offering a place of respite, restoration, safety and hospitality.

The Bunton Manor host position was filled, and they worked closely with the Senior Host to prepare the house, interview and welcome initial guests. We started receiving guests into the house, but the pandemic meant that this was harder to manage and although guests and hosts were in place and it started to take shape, it didn't move beyond a very small community living together. A decision was made after the year end to close the project.

Table Talk, which aims to tackle social isolation by changing café culture, making it more friendly to those who might appreciate connection and conversation, started in 2020 with a strong support of volunteers and café's on board. Funding remained in place from Brighton Buses, who used the Table Talk sign for their buses that had a table, therefore enabling Table Talk to branch out from the normal café option. The pandemic and closing of all seated areas and social distancing meant that meeting strangers in this way was no longer appropriate. As the cafés continued with social distancing practices during 2020, the project could not operate as intended and therefore our Table Talk project lead was furloughed until such time as they could restart the project in 2021.

Florence Road Market, our weekly farmer's market, halted briefly in 2020, and changed its operating model. Firstly it moved to an online market, enabling both the pick up and delivery of 'Veg boxes'. It also provided an opportunity for our regular local market traders to include other produce and goods in those boxes, to enable them to continue to trade. We also introduced the 'buy one, give one' initiative, where a buyer could buy their own box and donate a second box to a low income family, such as those recognised by our Chomp project, or others out of work such as our barista contacts.

After careful risk assessment, we were able to open the Market again, putting in new measures and ensuring social distancing protocols were put in place. It has continued to grow, bringing in new and loyal customers from more diverse backgrounds.

We are influential in the local area surrounding the Market, but also reach out to partner with wider communities and businesses, both locally and nationally. We continued to sell fruit and vegetables grown at Rock Farm, our market garden, thereby using the market as a platform for social and environmental outreach and cross-pollination.

Our 6 acre market garden at **Rock Farm** provided benefits for both regular volunteers and supporters. We continued to work from the garden, as an outdoor facility. Due to the pandemic we were unable to invite as many people to the Farm, either therapeutically or to visit, however once restrictions were lifted we were able to provide some 'get away space' for courses and therapeutic sessions for our Chomp families, and hold other socially distanced events.

Our method of growing and land management that replenishes biodiversity has proven that it offers more therapeutic benefit and produces food more efficiently. This positions us to be influential in innovative, conservation agriculture and therapeutic horticulture.

ONE CHURCH BRIGHTON (LIMITED BY GUARANTEE) TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

Chomp is passionate about supporting families with children who find themselves in challenging circumstances. The pandemic heightened those challenges as well as putting more families than ever into that situation. We provide integrative support that spans across immediate needs such as food poverty and holiday hunger, to meaningful engagement across interdependent communities.

We journey with our families providing wider support through partnered stakeholders, ranging from the local council, charities, clubs and the wider One Church Brighton community. In 2020, the Chomp lunch and activity clubs were halted after February, and required a complete change of direction in terms of facilitating and supporting those that needed it the most. We arranged food packages, and during lockdown we created and delivered these, whilst connecting with Chomp families at their doorsteps. The use of the 'buy one give one' initiative from the Farmers Market, along with additional emergency funding, allowed us to create boxes for families weekly. Relationships formed with these families were able to continue on the doorstep, and Chomp rose to the challenge of engaging with and providing for as many of the families as we could.

The Chomp team have made plans to deliver and support further sessions across Brighton on Hove, gaining new and existing funders and partners to donate to and facilitate the sessions. Chomp is already supported by various funders and partners including the Big Lottery, Children in Need and Brakes. In 2020 we developed those partnership relationships further through emergency funding, and offering additional wrap around care for families, as well as delivering additional training or therapeutic support to parents and carers through activities such as cookery workshops, family trips out to a local farm or to the pantomime.

Coffee has played a large part in what we could do in 2020. We set up a coffee roaster in Wiston in West Sussex, and spent time researching and understanding the coffee market. We took on a project leader to head up the initiative and the Skylark brand was formed. 2020 allowed us time to embed the roasting process and start to gain supporters and suppliers. Training from our barista staff took place, and our Florence Road Cafe was opened, selling Skylark coffee, but also creating and selling the coffee we had bought as beans and roasted ourselves.

Buildings

We continue to utilise our two church buildings (Gloucester Place and Florence Road), making them welcoming and usable for all our projects. General maintenance and repairs continued, and as a board of trustees we regularly review the buildings and their needs to fit the requirements of our community and our hirers.

Usage of One Church buildings dramatically reduced in 2020 with the pandemic. We did utilise the sanctuary space at Florence Road to open the Cafe, which allowed a great, vast space, allowing us to open under strict social distancing rules. The staff team from March were working from home and the use of video conferencing allowed us to stay connected. Both the two buildings have continued to be used as a base for projects as well as a venue hire for other local organisations and events.

The trustees are very aware that there will need to be significant investment in our buildings over the coming years to ensure they are fit for the changing purposes of the organisation and the needs of the communities that we serve

ONE CHURCH BRIGHTON (LIMITED BY GUARANTEE) TRUSTEES' REPORT (CONTINUED) *FOR THE YEAR ENDED 31 DECEMBER 2020*

Structure, governance and management

The organisation is a charitable company limited by guarantee. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members guarantee to contribute an amount not exceeding £1.

Our board of trustees meets monthly and has oversight of the organisation's work. Individual trustees continue to work alongside staff and other volunteers on significant pieces of work, look at long-term redevelopment of our buildings and help steer project delivery and development. Trustees have played an active role in staff recruitment and management where required. Senior staff have an open route of communication with the trustees and there are regular opportunities to meet or discuss things which are open to all staff.

Staff changes inevitably happened throughout the year, including some new starters:

- New Youth Leader
- New Coffee Project Lead role created
- Fundraising – Lead role appointed
- Table Talk – Project lead role created
- Rock Farm, grower – Hours increased, for demand of the project

Trustee Recruitment

During 2020, one trustee resigned and two trustees were appointed.

Trustees are appointed from within the One Church Brighton Community and the recruitment process is as follows:

- Clear information is communicated during Sunday services about the recruitment process of trustees when there is a vacancy.
- Nominations for potential trustees are sought from the Church community. People are asked to give their nominations to existing trustees without the knowledge of the nominee.
- The existing trustees meet to assess nominations against the current needs of the trusteeship to govern the church and charity well (skills, experience etc).
- Once a potential trustee is selected, that person is approached to see if they would like to be part of the team. If not, then a further selection is made or the process is restarted.
- If they accept, then the wider Church community is notified and there is a two week timeframe, where any notable objections or concerns can be received and evaluated.
- If no objections are received the new trustee is appointed.

The trustees, who are also the directors for the purpose of company law, and who served during the year were:

Trustees

David Steell (Chair)
Andrew Barr (Company Secretary)
Alan Breslin – resigned 23 January 2020
Mark Campbell – appointed 23 January 2020
Naomi Herbert
Avril Mackenzie Parr
Richard Mead
Helen Scott- appointed 23 January 2020

**ONE CHURCH BRIGHTON
(LIMITED BY GUARANTEE)
TRUSTEES' REPORT (CONTINUED)
*FOR THE YEAR ENDED 31 DECEMBER 2020***

Payment of senior members of staff

The charity currently operates five role specific salary grades alongside the package provided to the Minister. A trustee-led subgroup is tasked to assess the organisational salary structure on an annual basis with reference to our values. This group then brings recommendations to the Board for approval. Staff may be consulted and included in any reviews but are not present at the point in any Board meeting to discuss and agree any changes.

Risk

One Church Brighton has assessed the key risks it is exposed to and is satisfied that it has got the controls and systems in place to manage these.

Financial review

The trustees consider the financial performance of the charity during 2020 to be healthy, under the circumstances. Funding was even more readily available than normal during 2020, with people wanting to help projects and vulnerable people during the pandemic and giving was slightly higher than expected

One Church Brighton finished the year with a small surplus.

Reserves Policy

Restricted reserves continue to be held in accordance with the funding contracts. We hold 3 months' running costs in reserve to support the charity in any difficult eventuality. Any further unrestricted reserves are sustained to provide sufficient working capital for charitable activities outside the scope of restricted funding, to support the maintenance and development of our two large church buildings and to enrich committed funding within the overall objectives of the charity.

Events occurring since the end of the financial year

One Church Brighton has formed a fully owned subsidiary, OCB Initiatives Limited, which was incorporated on 6 February 2020. The subsidiary was formed in order to improve the focus and structure of our various trading initiatives, any profit from this initiative is gifted to One Church Brighton to support the projects and community buildings.

This report has been prepared in accordance with the Statement of Recommended Practice – Accounting and Reporting by Charities and in accordance with the Special Provisions of Part 15 of the Companies Act 2006 relating to small companies.

On behalf of the board of trustees

D Steell

Trustee



Dated: 27 September 2021

**ONE CHURCH BRIGHTON
(LIMITED BY GUARANTEE)
INDEPENDENT EXAMINER'S REPORT**

TO THE TRUSTEES OF ONE CHURCH BRIGHTON CHARITABLE COMPANY ('THE COMPANY')

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

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

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

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities.

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.

TC Group

**Mark Cummins FCCA FCIE
For and on behalf of**

TC Group
The Courtyard
Shoreham Road
Upper Beeding
Steyning
West Sussex
BN44 3TN

Dated: 28 September 2021

**ONE CHURCH BRIGHTON
(LIMITED BY GUARANTEE)
STATEMENT OF FINANCIAL ACTIVITIES
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 DECEMBER 2020**

		Unrestricted funds	Restricted funds	Total 2020	Total 2019
	Notes	£	£	£	£
Income from:					
Donations	3	339,728	-	339,728	306,302
Charitable activities	4	300,706	74,850	375,556	318,983
Other trading activities	5	43,617	-	43,617	64,764
Investment income		1,279	-	1,279	1,615
Total income		685,330	74,850	760,180	691,664
Expenditure on:					
Raising funds		37,923	-	37,923	79,785
Charitable activities		529,799	81,787	611,586	540,250
Total expenditure	6	567,722	81,787	649,509	620,035
Net income and net movement in funds for the year		117,608	(6,937)	110,671	71,629
Reconciliation of funds					
Total funds brought forward		225,928	11,957	237,885	166,256
Total funds carried forward		343,536	5,020	348,556	237,885

The statement of financial activities includes all gains and losses recognised in the period. All income and expenditure derives from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

**ONE CHURCH BRIGHTON
(LIMITED BY GUARANTEE)
BALANCE SHEET**

AS AT 31 DECEMBER 2020

	Notes	2020 £	£	2019 £	£
Current assets					
Debtors	11	45,766		39,631	
Cash at bank and in hand		402,486		246,950	
		<u>448,252</u>		<u>286,581</u>	
Creditors: amounts falling due within one year	12	(99,696)		(48,696)	
Net assets		<u>348,556</u>		<u>237,885</u>	
The funds of the charity:					
Restricted income funds	13	5,020		11,957	
Unrestricted income funds		343,536		225,928	
		<u>348,556</u>		<u>237,885</u>	

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

The trustees acknowledge their responsibilities for:

- (a) ensuring that the charity keeps accounting records which comply with sections 386 and 387 of the Companies Act 2006 and
- (b) preparing accounts which give a true and fair view of the state of affairs of the charity as at the end of the financial period and of its incoming resources and application of resources, including its income and expenditure, for the financial period in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts so far as applicable to the charitable company.

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

The notes on pages 11 to 18 form part of these accounts.

The accounts were approved by the Board on 27 September 2021



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D Steell
Trustee

Company Registration No. 07518188

**ONE CHURCH BRIGHTON
(LIMITED BY GUARANTEE)
CASH FLOW STATEMENT**

FOR THE YEAR ENDED 31 DECEMBER 2020

	2020		2019	
	£	£	£	£
Net cash used in operating activities				
Net income/(expenditure)	110,671		71,629	
Increase/(decrease) in creditors	51,000		7,766	
(Increase)/decrease in debtors	(6,135)		11,753	
Investment income	(1,279)		(1,615)	
Net cash (outflow)/inflow from operating activities		154,257		89,533
Cash flows from investing activities				
Investment income	1,279		1,615	
Cash provided by/(used in) investing activities		1,279		1,615
Increase/(decrease) in cash		155,536		91,148
Cash and cash equivalents at the beginning of the year		246,950		155,802
Cash and cash equivalents at the end of the year		402,486		246,950
	At 1 January 2020	Cash flow	Non-cash charges	At 31 December 2020
	£	£	£	£
Cash at bank and in hand	246,950	155,536	-	402,486

ONE CHURCH BRIGHTON (LIMITED BY GUARANTEE) NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2020

1 Statutory information

One Church Brighton is a charitable company, limited by guarantee, registered in England and Wales. The charitable company's registered number and registered office address can be found on the Legal and Administrative Information page.

2 Accounting policies

2.1 Basis of preparation

One Church Brighton meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s). There are no material uncertainties about One Church Brighton's ability to continue as a going concern. This includes consideration of any impact of the Covid-19 pandemic.

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 (FRS102)), and the Companies Act 2006.

2.2 Income

All incoming resources are included in the Statement of Financial Activities when the charity is legally entitled to the income, it is probable the income will be received and the amount can be quantified with reasonable accuracy.

Where donations and grants are restricted to future accounting periods, they are deferred and recognised in those future accounting periods. Grants for immediate financial support and assistance, or to reimburse costs previously incurred, are recognised immediately.

Income from charitable activities comprises church activities and grants awarded for activities undertaken by the charity's project partners.

2.3 Expenditure and basis of apportioning costs

Expenditure is accounted for on an accruals basis with the irrecoverable element of VAT included with the item to which it relates and has been classified under headings that aggregate all costs related to the category.

Charitable activities comprises all expenditure directly relating to the objectives of the charity.

Governance costs (included within Support costs) comprises all costs associated with constitutional and statutory requirements with which the charity must comply.

ONE CHURCH BRIGHTON
(LIMITED BY GUARANTEE)
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2020

2 Accounting Policies (continued)

2.4 Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.5 Cash at bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments. The trustees seek to use short term deposits to maximise the return on monies held at the bank and to manage cash flow.

2.6 Creditors and provisions

Creditors and provisions are recognised where the charity has present obligation resulting from a past event that will probably result in a transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably.

2.7 Fund Accounting

Unrestricted funds are to be used in accordance with the charitable objectives at the discretion of the Trustees.

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

**ONE CHURCH BRIGHTON
(LIMITED BY GUARANTEE)
NOTES TO THE ACCOUNTS (CONTINUED)**

FOR THE YEAR ENDED 31 DECEMBER 2020

3 Income from donations

	Unrestricted funds £	Restricted funds £	Total 2020 £	Total 2019 £
Donations	307,958	-	307,958	170,745
Gift Aid	31,770	-	31,770	31,152
Florence Road Baptist Church transfer	-	-	-	104,405
Total donations	339,728	-	339,728	306,302

4 Income from charitable activities

	Unrestricted funds £	Restricted funds £	Total 2020 £	Total 2019 £
Income for projects:				
Big Lottery Reaching Communities	-	57,435	57,435	55,762
Pro Barista	22,500	7,416	29,916	28,404
Farmers Market	2,000	-	2,000	-
Chomp	86,736	9,999	96,735	36,212
Church activities	10,000	-	10,000	3,975
Rock Farm	38,250	-	38,250	13,000
Bunton	16,960	-	16,960	19,461
Table Talk	5,500	-	5,500	9,326
Florence Road Cafe	-	-	-	19,500
Harbour	3,000	-	3,000	-
Enterprise income – primary	49,375	-	49,375	78,737
Enterprise income – primary (VAT exempt)	9,584	-	9,584	14,720
Rental and other income – primary	23,277	-	23,277	37,234
HMRC – CJRS	33,524	-	33,524	-
Others	-	-	-	2,652
Total income from charitable activities	300,706	74,850	375,556	318,983

5 Income from other trading activities

	Unrestricted funds £	Restricted funds £	Total 2020 £	Total 2019 £
Rental and other income – non primary	38,040	-	38,040	40,440
Enterprise income – non primary	5,577	-	5,577	24,324
Total other trading activities	43,617	-	43,617	64,764

ONE CHURCH BRIGHTON
(LIMITED BY GUARANTEE)
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2020

6 Total expenditure

	Staff costs £	Other costs £	Total 2020 £	Total 2019 £
Expenditure on raising funds				
Building development	-	15,662	15,662	13,386
Building investment	-	9,565	9,565	57,145
Fundraising	12,511	185	12,696	9,254
	<u>12,511</u>	<u>25,412</u>	<u>37,923</u>	<u>79,785</u>
Expenditure on charitable activities				
Activities undertaken directly	279,995	197,659	477,654	457,373
Support costs	99,707	34,225	133,932	82,877
	<u>379,702</u>	<u>231,884</u>	<u>611,586</u>	<u>540,250</u>
Total Expenditure	<u>392,213</u>	<u>257,296</u>	<u>649,509</u>	<u>620,035</u>

Analysis of support costs (including Governance costs)	Total 2020 £	Total 2019 £
Wages and salaries	99,707	66,409
General office and administration	34,225	13,468
Governance costs:		
Independent examiner's fees	3,000	3,000
	<u>133,932</u>	<u>82,877</u>

Included within other costs are governance costs relating to the Independent Examination fees of £3,000 (2019: £3,000). There was also charges for payroll services of £2,640 (2019: £3,138) and accountancy of £1,742 (2019: £1,175), which are included in general office and administration costs.

ONE CHURCH BRIGHTON
(LIMITED BY GUARANTEE)
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2020

7 Comparative Funds – Statement of Financial Activities for the Year Ended 31 December 2019

	Unrestricted funds	Restricted funds	Total 2019
	£	£	£
<u>Income from:</u>			
Donations	306,302	-	306,302
Charitable activities	209,467	109,516	318,983
Other trading activities	64,764	-	64,764
Investment income	1,615	-	1,615
Total income	582,148	109,516	691,664
<u>Expenditure on:</u>			
Raising funds	79,785	-	79,785
Charitable activities	422,567	117,683	540,250
Total expenditure	502,352	117,683	620,035
Net income/(expenditure)	79,796	(8,167)	71,629
Fund balances brought forward at 1 January 2019	146,132	20,124	166,256
Fund balances carried forward at 31 December 2019	225,928	11,957	237,885

ONE CHURCH BRIGHTON
(LIMITED BY GUARANTEE)
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2020

8 Trustees

None of the trustees (or any persons connected with them) were reimbursed expenses during the year. One trustee was paid £11,897 for his role as Minister of One Church Brighton during the year.

9 Employees

Number of employees

The average monthly number of employees during the year was:

	2020	2019
	Number	Number
Administration, marketing and commercial	23	21

Employment costs

	2020	2019
	£	£
Wages and salaries	355,897	264,879
Social security costs	18,786	11,310
Pension costs	15,586	7,455
	390,269	283,644

There were no employees whose annual remuneration was £60,000 or more.

The key management personnel of the charity included the Trustees and the Minister. Total consideration (including employer's national insurance) paid to key management personnel during the period was £nil (2019 - £nil). No trustees received any remuneration and the Minister is not remunerated within this charity.

10 Taxation

The charitable company is registered as a charity and all of its income falls within the exemptions under Part 11 of the Corporation Tax Act 2010.

11 Debtors

	2020	2019
	£	£
Trade debtors	11,607	6,235
Other debtors	34,159	33,396
	45,766	39,631

**ONE CHURCH BRIGHTON
(LIMITED BY GUARANTEE)
NOTES TO THE ACCOUNTS (CONTINUED)**

FOR THE YEAR ENDED 31 DECEMBER 2020

12 Creditors: amounts falling due within one year	2020	2019
	£	£
Trade creditors	16,066	1,917
Deferred income	53,419	37,338
Amounts owed to group undertakings	20,639	-
Accruals	9,572	9,441
	99,696	48,696

2020 deferred income relates to income deferred during the year to 31 December 2020 in its entirety. All of the 2019 deferred income was released in the year.

13 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held for specific purposes:

	Balance at 1 January 2020 £	Incoming resources £	Resources expended £	Balance at 31 December 2020 £
Big Lottery Reaching Communities	900	57,435	(54,065)	4,270
Chomp	5,000	-	(5,000)	-
Table Talk	4,578	-	(4,578)	-
Church activities	-	-	-	-
Florence Road Cafe	1,479	-	(1,479)	-
Pro Barista	-	7,416	(6,666)	750
Awards for All Emergency Covid	-	9,999	(9,999)	-
	11,957	74,850	(81,787)	5,020

Big Lottery Fund - In January 2018 we were kindly granted five years of £306,426 funding for our youth and family work. We received a total of £57,435 in 2020. We used this to support salaries connected to our youth projects including Safehouse and also our project Chomp which addresses holiday hunger and in 2020 supported families through the pandemic.

Chomp - We received £30,000 of funding from Children in Need over three years starting in July 2017 to support a salary connected to this project. In 2019 we carried over £5,000 which we spent in 2020 in accordance with the contract. We also received £9,999 from The National Lottery Awards for All as part of the emergency response to the pandemic. We used these funds in accordance with the contract to support families during the year.

**ONE CHURCH BRIGHTON
(LIMITED BY GUARANTEE)
NOTES TO THE ACCOUNTS (CONTINUED)**

FOR THE YEAR ENDED 31 DECEMBER 2020

13 Restricted funds (continued)

Pro Barista – In 2020 we were granted £10,750 from The School of Social Entrepreneurs – Power to Change for development of the Pro Barista programme. We received £7,416 in 2020 which was used to support salary costs and develop financial systems in accordance with the contract.

Table Talk - In March 2019 we received a grant of £9,326 from The National Lottery Awards for All to support Table Talk. We used this money to support salaries connected to the project and marketing and equipment costs. In 2019 we carried over £4,578 that was fully spent in 2020 in accordance with the contract.

Florence Road Cafe - In 2019 we received £16,500 from the Transpetrol Foundation to support building development, start-up costs and salaries for a cafe at our Florence Road Site. In 2019 carried over £1,479 of the Transpetrol Foundation that was spent in 2020 for final equipment costs.

14 Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total £
Fund balances at 31 December 2020 are represented by:-			
Current assets	443,232	5,020	448,252
Creditors: amounts falling due within one year	(99,696)	-	(99,696)
	343,536	5,020	348,556
	Unrestricted funds £	Restricted funds £	Total £
Fund balances at 31 December 2019 are represented by:			
Current assets	274,624	11,957	286,581
Creditors: amounts falling due within one year	(48,696)	-	(48,696)
	225,928	11,957	237,885

15 Liability of members

One Church Brighton is a company limited by guarantee and has no share capital. In the event of the company being wound up the liability of the members is limited to £1 each.

16 Ultimate controlling party

The charity was under the control of the Trustees during the period under review.

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