

**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**

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

**ONE CHURCH BRIGHTON  
(LIMITED BY GUARANTEE)  
CONTENTS**

|                                   | <b>Page</b> |
|-----------------------------------|-------------|
| Trustees' report                  | 1 – 6       |
| Independent examiner's report     | 7           |
| Statement of financial activities | 8           |
| Balance sheet                     | 9           |
| Cash flow statement               | 10          |
| Notes to the accounts             | 11 - 18     |

# **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<br>funds | Restricted<br>funds | Total<br>2022    | Total<br>2021   |
|----------------------------------------------------------|-------|-----------------------|---------------------|------------------|-----------------|
|                                                          | Notes | £                     | £                   | £                | £               |
| <b>Income from:</b>                                      |       |                       |                     |                  |                 |
| 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             |
| <b>Total income</b>                                      |       | <b>482,215</b>        | <b>126,697</b>      | <b>608,912</b>   | <b>594,602</b>  |
| <b>Expenditure on:</b>                                   |       |                       |                     |                  |                 |
| Raising funds                                            |       | 24,821                | -                   | 24,821           | 33,637          |
| Charitable activities                                    |       | 545,951               | 143,589             | 689,540          | 578,082         |
| <b>Total expenditure</b>                                 | 6     | <b>570,772</b>        | <b>143,589</b>      | <b>714,361</b>   | <b>611,719</b>  |
| <b>Net income and net movement in funds for the year</b> |       | <b>(88,557)</b>       | <b>(16,892)</b>     | <b>(105,449)</b> | <b>(17,117)</b> |
| <b>Reconciliation of funds</b>                           |       |                       |                     |                  |                 |
| Total funds brought forward                              |       | 314,547               | 16,892              | 331,439          | 348,556         |
| <b>Total funds carried forward</b>                       |       | <b>225,990</b>        | <b>-</b>            | <b>225,990</b>   | <b>331,439</b>  |

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

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.

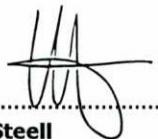
The trustees acknowledge their responsibilities for:

- (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               |                              |
|---------------------------------------------------------------|-------------------|-------------|--------------------|------------------------------|
|                                                               | £                 | £           | £                  | £                            |
| <b>Net cash used in operating activities</b>                  |                   |             |                    |                              |
| 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)              |                              |
| <b>Net cash (outflow)/inflow from operating activities</b>    |                   | (194,704)   |                    | 2,430                        |
| <b>Cash flows from investing activities</b>                   |                   |             |                    |                              |
| Investment income                                             | 1,459             |             | 782                |                              |
| <b>Cash provided by/(used in) investing activities</b>        |                   | 1,459       |                    | 782                          |
| <b>Increase/(decrease) in cash</b>                            |                   | (193,245)   |                    | 3,212                        |
| <b>Cash and cash equivalents at the beginning of the year</b> |                   | 405,698     |                    | 402,486                      |
| <b>Cash and cash equivalents at the end of the year</b>       |                   | 212,453     |                    | 405,698                      |
|                                                               |                   |             |                    |                              |
|                                                               | At 1 January 2022 | Cash flow £ | Non-cash charges £ | <b>At 31 December 2022 £</b> |
| Cash at bank and in hand                                      | 405,698           | (193,245)   | -                  | <b>212,453</b>               |

**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**

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

**4 Income from charitable activities**

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

**5 Income from other trading activities**

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

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

**6 Total expenditure**

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

| <b>Analysis of support costs (including Governance costs)</b> | Total<br>2022<br>£    | Total<br>2021<br>£ |
|---------------------------------------------------------------|-----------------------|--------------------|
| Wages and salaries                                            | <b>124,085</b>        | 112,273            |
| General office and administration                             | <b>39,419</b>         | 38,503             |
|                                                               | <u><b>163,504</b></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<br>funds | Restricted<br>funds | <b>Total<br/>2021</b> |
|----------------------------------------------------------|-----------------------|---------------------|-----------------------|
|                                                          | £                     | £                   | £                     |
| <b><u>Income from:</u></b>                               |                       |                     |                       |
| Donations                                                | 260,664               | -                   | <b>260,664</b>        |
| Charitable activities                                    | 184,225               | 97,049              | <b>281,274</b>        |
| Other trading activities                                 | 51,882                | -                   | <b>51,882</b>         |
| Investment income                                        | 782                   | -                   | <b>782</b>            |
| <b>Total income</b>                                      | <b>497,553</b>        | <b>97,049</b>       | <b>594,602</b>        |
| <b><u>Expenditure on:</u></b>                            |                       |                     |                       |
| Raising funds                                            | 33,637                | -                   | <b>33,637</b>         |
| Charitable activities                                    | 492,905               | 85,177              | <b>578,082</b>        |
| <b>Total expenditure</b>                                 | <b>526,542</b>        | <b>85,177</b>       | <b>611,719</b>        |
| <b>Net income/(expenditure)</b>                          |                       |                     |                       |
| Fund balances brought forward at 1 January 2021          | 343,536               | 5,020               | <b>348,556</b>        |
| <b>Fund balances carried forward at 31 December 2021</b> | <b>314,547</b>        | <b>16,892</b>       | <b>331,439</b>        |

**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:

|                                          | <b>2022</b>   | 2021   |
|------------------------------------------|---------------|--------|
|                                          | <b>Number</b> | Number |
| Administration, marketing and commercial | <b>24</b>     | 21     |

**Employment costs**

|                       | <b>2022</b>    | 2021    |
|-----------------------|----------------|---------|
|                       | <b>£</b>       | £       |
| Wages and salaries    | <b>382,493</b> | 361,948 |
| Social security costs | <b>24,085</b>  | 18,915  |
| Pension costs         | <b>18,750</b>  | 29,976  |
|                       | <b>425,328</b> | 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**

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

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

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

|                                  | <b>Balance<br/>at 1<br/>January<br/>2022<br/>£</b> | <b>Incoming<br/>resources<br/>£</b> | <b>Resources<br/>expended<br/>£</b> | <b>Balance<br/>at 31<br/>December<br/>2022<br/>£</b> |
|----------------------------------|----------------------------------------------------|-------------------------------------|-------------------------------------|------------------------------------------------------|
| 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)                            | -                                                    |
|                                  | <b>16,892</b>                                      | <b>126,697</b>                      | <b>(143,589)</b>                    | <b>-</b>                                             |

**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**

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

|                                                       | <b>Unrestricted<br/>funds<br/>£</b> | <b>Restricted<br/>funds<br/>£</b> | <b>Total<br/>£</b> |
|-------------------------------------------------------|-------------------------------------|-----------------------------------|--------------------|
| 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

**Document Sent**

Wed, 11 Oct 2023 11:52:13 GMT

### Document Activity History

Document history shows most recent activity first

**Date**

**Activity**

You can verify that this is a genuine Portal document by uploading it to the following secure web page:

**<http://tcgroup.accountantspace.co.uk/messages/VerifyDocument>**