

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

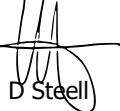
The charity currently operates five role specific salary grades alongside the package provided to the Minister. A trustee-led subgroup is tasked to assess the organisational salary structure on an annual basis with reference to our values. This group then brings recommendations to the Trustee Board for 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**
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**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.

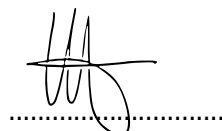
The trustees acknowledge their responsibilities for:

- (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.