

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

		2024		2023	
	Notes	£	£	£	£
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	(170,726)		(184,883)	
Net current assets		258,528		103,726	
Creditors: amounts falling due in more than one year	15	(25,000)		-	
Net assets		233,528		103,726	
		<u><u>233,528</u></u>		<u><u>103,726</u></u>	
The funds of the charity:					
Restricted income funds	16	61,913		-	
Unrestricted income funds		171,615		103,726	
Total funds		233,528		103,726	
		<u><u>233,528</u></u>		<u><u>103,726</u></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 on25/09/25.....



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.