

# ONE

## One Church Lancs

Report and Financial Statements  
for the Accounting Period  
18 November 2022 - 31 March 2024

Charity No:- 1201061

One Church Lancs  
60 Market Street  
Church  
ACCRINGTON BB5 0DN

**One Church Lincs  
Contents of the Financial Statements**

	<b>Page</b>
<b>Charity &amp; Administration Details</b>	<b>3</b>
<b>Report of the Trustees</b>	<b>4 to 14</b>
<b>Independent Examiner's Report</b>	<b>15</b>
<b>Statement of Financial Activities</b>	<b>16</b>
<b>Balance Sheet</b>	<b>17</b>
<b>Notes to the Financial Statements</b>	<b>18 to 25</b>

## **ONE CHURCH LANCS CHARITY & ADMINISTRATIVE DETAILS**

Annual Return for the Accounting Period 18 November 2022 - 31 March 2024

Charity number 1201061

### **Trustees**

Sarah Duerden – Chair

Simon Rushton

Benjamin Uttley

### **Secretary**

Valda Rushton

### **Bankers**

*Current Account & Savings Account*

Lloyds Bank

Foregate Street,

CHESTER,

PO BOX 1000,

BX1 1LT

*Current Account (Temporary)*

Lloyds Bank

2 Peel Street,

ACCRINGTON

BB5 1EP

### **Independent Examiner**

Victoria Jane Forshaw MAAT

Association of Accounting Technicians

2 Watson Street

Oswaldtwistle

Accrington

Lancashire

BB5 3HH

**One Church Lancs (Charity Reg No: 1201061)**  
**Annual Report of the Trustees for the Accounting Period**  
**18 November 2022 - 31 March 2024**

Trustees:

Sarah Duerden- Chair

Simon Rushton (day to day management of the charity)

Benjamin Uttley

The trustees present their report with the financial statements of the charity for the accounting period 18 November 2022 – 31 March 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

The Trustees of the Charity present their report of the charity's activities along with the financial statements of the Charity for the period 18 November 2022 – 31 March 2024.

### **Objectives and Activities**

The objectives of One Church Lancs are for the benefit of the public:

- (a) to advance the Christian faith in accordance with the Statement of beliefs in such ways and in such parts of the United Kingdom or the world as the Trustees from time to time may think fit;
- (b) to relieve sickness and financial hardship and to promote and preserve good health by the provision of funds, goods or services of any kind including through the provision of counselling and support in such parts of the United Kingdom or the world as the Trustees from time to time think fit;
- (c) to advance education in such ways and in such parts of the United Kingdom or the world as the Trustees from time to time may think fit.

### **Background Information**

One Church Lancs became a registered Charitable Incorporated Organisation on the 18 November 2022 however the organisation was founded by Simon and Valda Rushton in August 2022 after they believed God was calling them to plant a church in the local area that would be 'good news' to the community that they would be there to serve. Both Simon and Valda had held full time paid positions at Brave Church in Oswaldtwistle and had been instrumental in ensuring that the church was built on strong foundations and was meeting all the objectives that the church had set out as a charity in their Trust Deed.

With the full backing of the leadership at Brave Church, Simon and Valda stepped down from their positions, worked their notices and left their employment roles on the 30 June 2022. Both Simon and Valda had no intention of asking other people to leave with them and were adamant that they would not ask anybody to build One Church Lancs with them instead trusting God through this new and exciting journey. They spent the summer of 2022 taking time to hear God for clear vision of where to build, how to build and what the foundations should be.

**One Church Lancs (Charity Reg No: 1201061)**  
**Annual Report of the Trustees for the Accounting Period**  
**18 November 2022 - 31 March 2024**

It was in this prayerful time that people approached Simon and Valda with dreams, visions and scriptures confirming God was calling them to build church with them. Anybody that had nothing solid to stand on were asked to continue to pray and many of them did not return.

A meeting took place at the home of Simon and Valda in August 2022 where all those wanting to help build the church attended. People were encouraged to share what they believed God had put in their hearts regarding the vision and values and all attendees agreed the name of One Church Lancs. There was a common theme and oneness with everyone and this was another confirming factor that we were all meant to be on this journey together.

From regular meetings the Vision and Values were firmly established. These are as follows:

**IT'S ALL ABOUT THE ONE...**

To Live **ONE** life of fullness and honour to God. Working together with **ONE** purpose to help the **ONE** to know & follow Jesus.

**Values:**

**LOVE GOD**

**WE ARE PASSIONATE ABOUT LOVING GOD!**

God is three in one.

We love: the Father who gave his Son for us.

We love: the Son who gave his life for us.

We love: the Spirit who leads and guides us.

The Good News of Jesus is the greatest message we can share. His teachings show us how to live and His example is who we strive to be.

**LOVE AUTHENTICITY**

**WHAT YOU SEE IS WHAT YOU GET!**

There is no pretence and no ego; we are real people living real lives with real challenges. The difference is Jesus.

Being content to be ourselves. We have all been 'fearfully and wonderfully' made. We are unique and are a work in progress.

We are ONE big family, encouraging and building one another up through genuine and honest relationships.

**One Church Lancs (Charity Reg No: 1201061)**  
**Annual Report of the Trustees for the Accounting Period**  
**18 November 2022 - 31 March 2024**

**LOVE HUMILITY**  
**WE LIVE TO SERVE OTHERS**

Humility isn't just a word it's a way of living our lives in relationship with others.

We do not compete; there is no rivalry. We are called to value others above ourselves.

This doesn't mean that we think less of ourselves; we simply try to think about ourselves less. It's never about us! It's always about the purpose we are called to.

**LOVE GENEROSITY**  
**GENEROUS PEOPLE MAKE THE WORLD BETTER!**

We give because we get to give. We believe God has given everything for us and therefore it's our privilege to give back to Him with our time, our finances, our skills and our passions.

Generosity can be a kind word, a smiling face or an open hand. It is anything that makes a positive difference to others.

Generosity is a humble lifestyle of worship which never boasts.

Simon and Valda have a wealth of experience and knowledge of building church and supporting the community that One Church Lancs is built in, they are also aware of some of the frustrations and conflicts that can arise. With this in mind there were two very definite foundational principles that they believed should be instrumental in the planning of planting a new church. These were agreed by all and are as follows and were accepted by the Charity Commission when One Church Lancs became a registered CIO on the 18 November 2022:

- 1) Simon as Lead Pastor would **NOT** be the Chair of Trustees until the first set of accounts had been fully prepared and examined– This principle was not a way of having no responsibility for how the charity operates as Simon would be on the trustees however, rather there would be a way forward for people to voice any concerns regarding the foundations of the Church that they perhaps didn't want to voice to Simon. To meet the charity recommendations of having a Chairperson in place, Sarah Duerden was appointed on the trustee board for 3 years and nominated Chairperson. Benjamin Uttley was appointed a trustee for the period of two years and Simon Rushton was appointed a trustee for the period of four years. All are in agreement that more trustees will be added as the church moves forward.
- 2) Finance Audits should match the transparency of the Charity SORP – Even though the finances for the foreseeable future are eligible to be audited on a Receipts and Payments Basis as the income will be between £25,000 and £250,000, we believe that for greater transparency all audits/examinations should be on an Accruals basis giving the reader a greater understanding of what the finances were really like in a particular year. It is also deemed important to One Church Lancs that the audit/examination meets the standards of the SORP showing any Remuneration or Related Party payments and be audited or independently examined by an individual who is a member of a body approved by the Charity Commission.

**One Church Lancs (Charity Reg No: 1201061)**  
**Annual Report of the Trustees for the Accounting Period**  
**18 November 2022 - 31 March 2024**

When completing the Foundation Model Constitution of a Charitable Incorporated Organisation whose only voting members are its Charity Trustees, the charity asked the Charity Commission for permission to employ Simon and Valda Rushton at a future date and after considering all the details of why Simon and Valda would be best placed to gain paid employment, permission was granted by the Charity Commission as they agreed that both Simon and Valda hold the greatest experience and knowledge and that they will show the greatest concern for the welfare of our community.

Regular meetings continued to take place and a temporary Bank account of Simon Rushton's was used whilst waiting for the Charity Bank Account to be processed. Many of those who were attending had voiced their concern that they felt as though they were being dishonourable to God by keeping their tithes and offerings until an account was set up.

Nobody was asked to transfer their monies into this account; however, it was made available if anybody wished to do so. Trusted officials were put in place to monitor the account so that transparency was in place and all bank statements were given to the relevant bodies when asked by the Regulators. Once the charity Bank Account was operating, all monies were successfully transferred into the new account and no further payments relating to the charity have since been paid into the temporary account. Gift Aid was not eligible to be claimed on any donations that were collected before the date of becoming a Registered CIO.

We think it is important to note that we are thankful for every person who has donated to One Church Lancs and we really do want to give a special thank you to the Mensah family who donated £10,000 on behalf of Michael Mensah who in January 2022 went to his home in Heaven. Michael always had such a loving heart to those who are often deemed unlovable in the world's eyes and always did everything he could to walk alongside people until they were strong enough to walk themselves. Whilst Michael is greatly missed by all who knew him, he has left a wonderful legacy for us all to follow. The donation from Michael has enabled us to establish One Church Lancs and for this we are extremely grateful.

In September 2022, it became apparent that the Church would need to rent a venue for Sunday Services as the Church was outgrowing the home of Simon and Valda. After considering many venues, the church members were invited to look around Oswaldtwistle Business and Conference Centre which is located in the area that One Church Lancs operates. Every person was overwhelmed with an incredible feeling that we had not just found a rented building but rather that we had found a home. One Church Lancs signed a Tenancy Agreement for a twelve month period where we have access to a main hall meeting room and a hall for Kids Church on Sundays. That Contract has been extended and we also have some storage facilities at the building.

Church Services at Oswaldtwistle Business and Conference Centre commenced on Sunday 2<sup>nd</sup> October 2022 and are carried out on a weekly basis at 10.30am. All other meetings and charitable activities operate from the charity's registered address which is the home address of Simon and Valda Rushton.

Many of the pastoral meetings do take place from the charity's registered address, however the growing need for these meetings have meant that often it is more convenient for the meetings to take place in open, familiar establishments known to those requiring support and this has proved a vital lifeline for those referring into this service.

**One Church Lancs (Charity Reg No: 1201061)**  
**Annual Report of the Trustees for the Accounting Period**  
**18 November 2022 - 31 March 2024**

**Achievement and Performance**

**Church Services**

Setting up a new church from scratch can be extremely expensive and the trustees had to be astute with the generous donations from tithes and offerings. The decision was taken to look for a second-hand sound desk that was analogue rather than digital as there was no justification in starting out with a brand-new digital desk. Both Simon and Ben had years of experience with analogue and therefore they were confident when using their initiative to seek out one that would fulfil the purpose it was designed to meet. It was also decided that it made more sense to buy much of the other sound equipment and musical instruments new as the price difference did not substantiate taking the risk of something breaking within a short space of time.

A MacBook and iPad were also purchased as these were required to ensure that the worship experience could maximise its full potential.

All Sunday services have been structured in such a way that anybody that attends would feel welcome and loved regardless of their age, background, culture and belief. Whilst we stand firm on the truth of God and never waiver from the scriptures, we actively stand on our values by thinking of others above ourselves by operating in grace and love to everyone.

We have tried to remove barriers that many face by providing free hot/cold drinks and snacks with regular extended times where we can eat a meal together. Food Safety is paramount and therefore we use businesses that meet the criteria and relevant standards. Whilst this does bring extra costs to the expenditure of Sunday Services we feel that this is beneficial and ensures that our church is all inclusive rather than exclusive.

As the Church began to operate, the sermon series was based on the book of Philippians as this enabled us to build a firm foundation that all our charitable activities can work out from. In January 2023 we felt pressed to answer some of the questions that the world asks which has enabled us to concentrate on the early origin stories of the Bible. This was an amazing series that has encouraged those less confident to be spiritual leaders in their own homes. We encouraged families to use the Jesus Storybook Bible that One Church Lancs provided, and discussion points were given so that families could use them throughout the week. The feedback from this is that families, single people and children have been able to find their own values that they would like to stand on and the sermons have given them ideas of how they can show God's love to the people that they encounter. One Church Lancs has given away over 100 bibles throughout the Origin Series and 46 more since the series ended.

Whilst there are no collections taking place within our services, we have been incredibly humbled by those who use the giving methods available to them. This is not something that we take for granted and we realise that we are truly blessed to be a blessing to those in our community who need our support. This year 41% of all giving that came into the church through donations went straight back into the community through Community Hardship Support or our 'Special Day' Projects. This does not include any running costs, pastoral costs, or any donations to external organisations even though we know that donations will have been used for the purpose of benefiting those in our operating area.

As part of our church services, we did offer baptism services to those who wanted to follow the biblical principle of being fully emerged in water. One Church Lancs bought a baptism tank and held 2 services in 2023 at the registered home of the charity. One service was for those who attend One Church Lancs weekly and 4 people chose to be baptised. We then held another service for those who listen to our service which is broadcast through Spotify. On that day we saw 2 more people being baptised.



**One Church Lancs (Charity Reg No: 1201061)**  
**Annual Report of the Trustees for the Accounting Period**  
**18 November 2022 - 31 March 2024**

**Community Hardship Support**

Community is important to us, and we realise that there are so many needs that are currently unmet. Many of these are related to poverty with the most basic needs being unmet for many in society. As a Church helping to meet those needs was always going to be an objective that we would aim to meet. Valda Rushton heads up all our community work and has knowledge and experience of supporting the community in this way which spans over 24 years with the first food bank in the local area being delivered out of her home address on a council estate.

We realise that there are many food banks within the local area and our intention has never been to start another one. They are meeting the community needs in a great way and One Church Lancs has never wanted to recreate something just for the sake of it however we do believe that the work we carry out in the community compliments what other service providers are doing. Many of the families that One Church Lancs support are on an emergency basis where an emergency food shop which we call a 'big shop' is delivered to those in need. The reasoning for a 'big shop' is to give people a head start before they are referred to other providers that can meet their long term needs or to simply provide for those who are going through a temporary crisis. We try to relieve as much pressure on the person/family as possible covering everything from toiletries, laundry products, food and condiments and gas/electric cards.

As the needs of our community were bigger than we could have ever anticipated, One Church Lancs applied for monies from Round 4 of the Household Support Funding given to local councils. We knew that the funds could help us reach many of those who were not yet reached by the service providers in the local area. In total One Church Lancs received £18,000 to help us provide support from 1 September 2023 – 31 March 2024. Our original application had been for £8,000 of funding however due to the vast number of those needing support, more financial support was added.

Between 1 September 2023 and 31 March 2024, 602 households received support through provisions. The breakdown of households is as follows:

- Households with children – 312
- Households with pensioners – 119
- Households with disabilities – 82
- Household with other – 89

On average each household received support from the Household Support Fund totalling £30 and church donations were added to the funding so that every household had their needs met. In January 2024, One Church Lancs were eligible to directly refer our most vulnerable families into the Household Support Fund to receive additional funding that would go direct to them. Between 1 January 2024 and 31 March 2024, One Church Lancs facilitated 142 households to access the provision that was available to them. All of those referred had no idea that there was support out there to help them with the cost-of-living crisis and they were extremely grateful for the support that they received. Each household were desperately facing or already in severe poverty and due to their needs, funding was allocated accordingly to them. The monies through direct referrals totalled £41,886.

Those who self-refer or are referred to us by partner organisations often have other challenges in life and we assess every person to see if they need additional support that One Church Lancs can meet, or we signpost to service providers that are better skilled to meet their individual needs. Valda Rushton is a qualified Level 6 Careers Guidance advisor and has utilised her skills to instil confidence into others to look at possibly retraining or upskilling to have a more secure future financially.

**One Church Lancs (Charity Reg No: 1201061)**  
**Annual Report of the Trustees for the Accounting Period**  
**18 November 2022 - 31 March 2024**

Valda has also helped people to create CV's and showed them how to access vacant employment opportunities that are available to them.

Alongside helping families to have their basic needs met, One Church Lancs also bought a washer for a family and supported a homeless person moving into accommodation. One Church Lancs continues to help some of our most vulnerable sectors in society by washing and drying their clothes on a weekly basis.

### **Pastoral Care Support**

Whilst pastoral care has always been needed in society, we have seen a growing need in the last three years. On one hand people feel isolated from society as many people have had to concentrate on supporting their own close-knit family hence communities don't look out for one another like they once did and on the other hand many others have isolated themselves through a lack of trust of others or a way of keeping themselves safe through the pandemic. Government restrictions may have been lifted for a while now, but many people are still finding it hard to reintroduce themselves back to society, they are lonely, and many are vulnerable. The world may move on quickly but many in society aren't ready to move on yet and there is not a quick fix for this.

As a Church we are committed to walking a long-term journey with those who need additional support as we do not want anybody to be left behind. Many are not ready to attend a 6-week training programme to help them gain more confidence, they simply need people to visit or telephone them. Building trust takes time and One Church Lancs realises the importance of this. We may be a small church in comparison to some in the area however we are small church with a big heart for others and will always try to break down the barriers of isolation.

We are well aware that at the moment mental health services are also pushed to crisis levels with many of those needing support having to wait. Many of our pastoral visits in the community are supporting those that are going through a crisis such as illness, grief, loneliness, fear and hopelessness. We also make many hospital visits or sit with people as they wait in A & E/attend appointments and help families to fill out health applications.

One Church Lancs helps people to reintegrate people back into society. We do this by taking small steps and we will not move to a new step until the individual is ready. Some of the good news stories have been that those previously isolated have progressed from being sat in each day to being taken to a quiet establishment for coffee. Whilst this may seem like a small step forward, in terms of mental and emotional health this is huge for the person. For others who always had their shopping dropped off by delivery drivers due to the anxiety of going out to public places, we have seen them go from strength to strength and become comfortable and even excited about being taken out to do their own shopping.

As a church we will always exist to offer a community that people can belong to and feel part of. Church has never just been about a Sunday service experience, it's about being good news to our community every day of the week and supporting them in any way that we can whether that be spiritually, physically, mentally, emotionally, or socially.

### **Projects**

We realise that at certain times within the year that there are key times that put additional pressure on our community. These are generally in School holidays and Christmas when children are at home more which means extra food/toy parcels are needed or emotional support is required for parents.

**One Church Lancs (Charity Reg No: 1201061)**  
**Annual Report of the Trustees for the Accounting Period**  
**18 November 2022 - 31 March 2024**

Other key events are on what the world would call 'special days' such as Mother's Day, Father's Day, Valentine's Day etc. People in our society can dread these days for numerous reasons and we look at how we can support people on those days helping them to feel valued and listened to.

We have loved all the projects that we have run in our community in this accounting period. Feedback from our community has been that they were able to enjoy Christmas for the first time in years and that people felt loved and cared about on the other special days. A small gesture has made a huge positive impact for those who have previously struggled on these days. Our projects are not always about monetary value but about the love and care shown to others when they are going through challenging times.

#### **External Donations**

One Church Lancs has given donations to the value of £5,379 to external organisations that are doing great work supporting our community. Many of the donations have supported those providing food provision, children's education, young people's recreational activities and spiritual needs. We have given as much as our donations have allowed us to give.

Our external donations have also enabled us to support families that are going through the most heartbreaking of times such as unexpected death in the family. In January 2024 we were able to donate directly to a funeral director in Blackburn so that a body could be released from the mortuary. The family had no way of raising all the funds needed and it was heavy on our hearts that we needed to help.

In January 2024 we also worked closely with Oswaldtwistle Funeral Director's to help a son pay towards his mother's funeral. Whilst our donation did not solve the heartbreak the son was facing, it showed that there was a community out there who valued and loved him. One Church Lancs stood with him in a time when he would have felt completely alone.

One Church Lancs also raised money for Safespace Nelson as part of a Michael Mensah Award. In February 2024, the family of Michael were able to take a cheque in person to this amazing organisation which totalled £1,541. The cheque was not cashed until April 2024 which is why it still appears as a Creditor.

Continuing to support other organisations will be a high priority for One Church Lancs as we realise that we can only make a difference if we support each other. We all serve the same purpose which is to see our community thrive in all aspects of life. Whilst there may be different ways of tackling poverty or social isolation, we see this as positive as it widens the routes so our community can access services in a way that is comfortable for them.

We commend all those making a positive difference within our community and will support them in any way that our resources allow us.

#### **Other**

As a Charity, we recognise that we would not be able to carry out the work we do without the support, investment, and commitment of our faithful volunteers, who work tirelessly in their service of the Church/charity.

**One Church Lancs (Charity Reg No: 1201061)**  
**Annual Report of the Trustees for the Accounting Period**  
**18 November 2022 - 31 March 2024**

We also realise how important donations are to us. We are so thankful for those who regularly tithe and give offerings to One Church Lancs and those that are restricted to our Community Hardship Support as without these donations we could not operate in the way that we do and that would mean that our community suffers.

We are also thankful to those in our community who are not directly associated with the church but who regularly donate through our online giving as they fully believe in the work we are doing within the community. Also, a massive thankyou to The Rock Church Harpenden who gifted One Church Lancs £2,750 in February 2023 and Brave Church Ohio who gifted \$1,000 in January 2024 which equated to £760. All these donations have helped us make a huge difference within our community.

**Public benefit**

The trustees have regard to the Charity Commission's guidance on public benefit and all issues relating to running a charity. The activities outlined above are the main activities undertaken to further the purpose for public benefit.

**Structure, governance and management**

The Charity is governed by its Constitution and the on-going running of the Charity is overseen by the Board of Trustees.

The Board of Trustees ensures that the charity and its representatives' function within the legal and regulatory framework of the sector and in line with the organisations' governing document, continually striving for best practice in governance. The Board of Trustees has ensured that all relevant licences and subscriptions are appropriate to the operations of One Church Lancs and that sufficient Insurance for contents including contents in transit, Public Liability, Employer Liability and Trustee Insurance is in place.

They also uphold the fiduciary duty invested in the position, undertaking such duties in a way continually striving for best practice in governance that adds to public confidence and trust in the charity.

New trustees are appointed with adherence to the Charity Commission guidelines CC30. It is essential that they are a person committed to the teachings of the Bible and have personal knowledge of God through Jesus Christ. They should be in agreement with the objectives and core values of One Church Lancs. Trustees are to be nominated to join the team by the Trustees and approved and appointed by the existing Trustees.

**Organisational structure**

The Lead Pastor, Simon Rushton has Spiritual and day to day oversight of the charity. Simon is a trustee as per the Constitution and is answerable to them. The trustees will meet approximately three or four times a year however in the year ending 2023, the trustees have met a total of six times.

Co-leading with Simon is Valda Rushton who is the wife of Simon and therefore is a Related Party. Valda preaches on a regular basis at our Sunday services however her main responsibilities are managing the finances of the charity and coordinating all community projects. Valda is also answerable to the trustees so that there is no conflict of interest.

Until March 2023 both Simon and Valda had been carrying out all work on the charity on a voluntary basis, however funding was received from Awards for All to fund a part time position for Valda.

**One Church Lancs (Charity Reg No: 1201061)**  
**Annual Report of the Trustees for the Accounting Period**  
**18 November 2022 - 31 March 2024**

The funding enabled Valda to receive £771 as gross pay each month for a twelve-month period. Her first salary was paid on 31 March 2023. A new application to Awards for All to extend this employment position for a further two years has been successful however the monies will not be received until the next accounting period.

£2,168 of donations were marked restricted for salaries by One Church Lancs members which enabled Valda to receive a salary of £771 on 31 March 2024 and the remaining £1,397 was allocated to the salary that Simon Rushton received when One Church Lancs asked him to take time off from agency teaching due to the demands of the community. In total Simon Rushton received £3,642 for work carried out as a paid employee of One Church Lancs between 1 April 2023 – 31 December 2023.

### **Risk Management**

The Trustees have a duty to identify and review the risks to which the Charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

Trustee approval is required for all significant items of expenditure and receipts or invoices are required in support of all payments. These are allocated against the appropriate cost centres in our accounting system to ensure that an audit trail is provided for all expenditure. There are no items of expenditure that are unaccounted for in the accounting period 18 November 2022 - 31 March 2024.

It is a requirement that all Trustees, staff, and persons working with children and/or vulnerable adults are cleared by the Police under Disclosure and Barring Service Scheme. The Charity subscribes to the Churches Protection Advisory Service (CCPAS) to ensure compliance with the rules and regulations relating to children and vulnerable adults. All DBS applications are made through thirtyone:eight formerly CCPAS. This year we have adopted all of our Child protection policies to make sure they are relevant and effective and carried out safeguarding training with all our staff and volunteers.

### **Financial Review**

At 31 March 2024, the Charity held total funds of £11,513 all of which are unrestricted funds. This includes all tangible fixed assets.

It is intended that sufficient reserves are retained in order to enable the Charity to undertake its financial commitments for a minimum of two months which would equate to approximately £5,000. The level of available, liquid unrestricted funds carried forward at 31 March 2024 meets the required level of reserve.

### **Plans for future periods**

Plans are well underway for our development into the next year. We have completed a full review of our financial liabilities and are extremely confident in our ability to service these. The Trustees are particularly encouraged by the response of community and pastoral support and would like to widen the support packages that we can offer in the next 12 months.

We realise that to do this then we will need to start looking at ways that we can bring future finance into the church and look at funding/grants that One Church Lancs would meet the application criteria. We will be working closely with Lindsey West who is an integral part of One Church Lancs as she has the knowledge and expertise of working with funders.

**One Church Lancs (Charity Reg No: 1201061)**  
**Annual Report of the Trustees for the Accounting Period**  
**18 November 2022 - 31 March 2024**

The trustees will be changing in June 2024 as Sarah Duerden will be stepping down from her role as Chair of Trustees. As Chair of Trustees for the charity, Sarah was heavily involved in the registration of the charity and has ensured policies and procedures for the charity are up to date. When she first took on the role she aimed to use her experience to ensure compliance with all charity commission frameworks and to ensure a stable charity trustee board was maintained. Her initial plan was to complete at least 2 years as Chair of Trustees prior to handing the Chair role over, however, she has successfully gained an additional role with The General Dental Council as a registration assessment panellist and therefore cannot commit the time to both the new role and the role of Chair of Trustees.

The trustees of One Church Lancs fully support Sarah in her decision and are extremely grateful for all the hard work and commitment that she has given to ensure that the charity is built on a solid foundation. Sarah's organisational skills are second to none and everybody is aware that the CIO would not be as stable as it is if Sarah had not been involved in the foundational process.

Sarah and the trustees are busy vetting the right people to join the trustee board of One Church Lancs before Sarah steps down. Sarah will not step down before having the right people in place. The trustees are hopeful that 2 more names will be added to the board, each of which will have their own areas of expertise that can further advance each of the charity's objectives.

Due to Sarah stepping down, all trustees agree that Simon Rushton will be the best placed person to become the Chair of trustees. This change will take affect once Sarah has completed a full handover once the new trustees are in place.

In the next couple of years, we would like to further partner with Compassion International. Many of our congregation sponsor children through Compassion International and we would like to see the number sponsored raised. Moving forward we would like to invite our congregation to take mission trips out to Rwanda where many of our sponsored children are in Compassion projects. We realise that those wanting to travel to Rwanda would need ample time to raise the funds through sponsorship so this is something that would need to be relayed to the church at the earliest convenience.

Plans are also being made to further partner with Brave Church Ohio and this will enable people from One Church Lancs to take a mission trip to Ohio in the next few years. This will be extremely beneficial to both churches.

As Trustees, we consider that we are achieving our mandate as a charity and look forward to extending our work and partnerships within the local community this coming year.

Signed On behalf of Trustees who approve this information



Sarah Duerden  
Chair of Trustees Agreed 31/05/2024

**Independent Examiner's Report to the  
Trustees of One Church Lancs**

**Independent examiner's report to the trustees of One Church Lancs** I report to the charity trustees on my examination of the accounts of the One Church Lancs (CIO) for the accounting period 18 November 2022 – 31 March 2024.

**Responsibilities and basis of report** As the charity trustees of the CIO you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

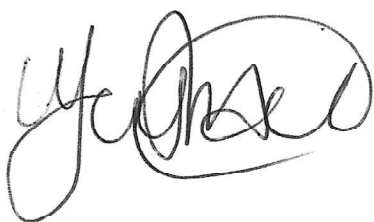
I report in respect of my examination of the charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent examiner's statement** Since your charity would like their accounts to be examined as if their gross income exceeds £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of the Association of Accounting Technicians which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

I confirm that there are no other matters to which your attention should be drawn to enable a proper understanding of the accounts to be reached.



Victoria Jane Forshaw MAAT  
Association of Accounting Technicians  
2 Watson Street  
Oswaldtwistle  
Accrington  
Lancashire  
BB5 3HH

31 May 2024

One Church Lancs  
Statement of Financial Activities for the Accounting Period  
18 November 2022 - 31 March 2024

**INCOME FROM**

Charitable Activities	Notes	Unrestricted Funds	Restricted Funds	Total Funds 18 Nov 22- 31-Mar-24	Total Funds 1 Aug 22 - 17-Nov-24
Donations & Legacies	2	44,107	30,392	74,499	17,130
Employment Allowance		–	23	23	–
Funding: Awards for All		–	9,980	9,980	–
Funding: Household Support Fund		–	18,000	18,000	–
Gift Aid received		17,925	–	17,925	–
Interest Deposited		1	–	1	–
		<hr/>	<hr/>	<hr/>	<hr/>
		62,033	58,395	120,428	17,130

**EXPENDITURE ON**

Charitable Activities	4	57,653	58,395	116,048	9,997
		<hr/>	<hr/>	<hr/>	<hr/>
<b>TOTAL</b>		57,653	58,395	116,048	9,997
		<hr/>	<hr/>	<hr/>	<hr/>
<b>NET INCOME/(EXPENDITURE) carried forward</b>		4,380	–	4,380	7,133

**RECONCILIATION OF FUNDS**

<b>Total funds brought forward</b>	9	7,133	–	7,133	–
		<hr/>	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS CARRIED FORWARD</b>		11,513	–	11,513	7,133

**CONTINUING OPERATIONS**

All income and expenditure has arisen from continuing activities.

The notes form part of these financial statements



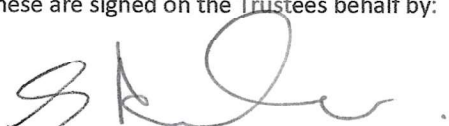
**One Church Lancs**  
**Balance Sheet as at 31 March 2024**

	Notes	Unrestricted Funds	Restricted Funds	Total Funds 18 Nov 22 - 31-Mar-24	Total Funds 1 Aug 22 - 17-Nov-22
<b>FIXED ASSETS</b>					
Tangible Assets	10	2,889	–	2,889	2,584
<b>CURRENT ASSETS</b>					
Cash at bank and in hand		8,959	–	8,959	6,510
Debtors	11	2,586	–	2,586	–
		<u>14,434</u>	<u>–</u>	<u>14,434</u>	<u>9,094</u>
<b>CURRENT LIABILITIES (CREDITORS)</b>					
Falling due within one year	12	(2,921)	–	(2,921)	(1,961)
		<u>11,513</u>	<u>–</u>	<u>11,513</u>	<u>7,133</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
		<u>11,513</u>	<u>–</u>	<u>11,513</u>	<u>7,133</u>
<b>CREDITORS</b>					
Falling due after more than one year		–	–	–	–
		<u>–</u>	<u>–</u>	<u>–</u>	<u>–</u>
<b>NET ASSETS</b>		<u>11,513</u>	<u>–</u>	<u>11,513</u>	<u>7,133</u>

**REPRESENTED BY FUNDS (per revised SOFA)**

Unrestricted	11,513	7,133
Restricted	–	–
	<u>11,513</u>	<u>7,133</u>

The financial statements were approved by the Board of Trustees on 31 May 2024.  
These are signed on the Trustees behalf by:



Sarah Duerden  
Trustee

Charity Registration Number :1201061

The notes form part of these financial statements

**One Church Lancs**  
**Notes to the Financial Statements for the Accounting Period**  
**18 November 2022 - 31 March 2024**

## **1. ACCOUNTING POLICIES**

### **Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland', and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

The principal accounting policies adopted in the preparation of the financial statements are set out below.

**Financial reporting standard 102** - reduced disclosure exemptions. The charity has taken advantage of the following disclosure exemption in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows.

### **Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received, and the amount can be measured reliably.

### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings, they have been allocated to activities on a basis consistent with the use of resources.

### **Allocation and apportionment of costs**

Support costs directly attributable to an activity have been allocated to that activity. Where support costs cannot be directly attributed to any activity they have been allocated in proportion to direct expenditure.

### **Tangible fixed assets**

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

Freehold property - 2% on cost

Fixtures and fittings - 15% on cost

Electronic equipment - 15% on cost

**One Church Lancs**  
**Notes to the Financial Statements for the Accounting Period**  
**18 November 2022 - 31 March 2024**

**Taxation**

The charity is exempt from tax on its charitable activities.

**Fund accounting**

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

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

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

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

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

**Basic financial instruments**

Basic financial instruments are measured at amortised cost with changes recognised in profit or loss.

**Critical accounting estimates and areas of judgement**

Estimates and judgements are continually evaluated and based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

**Critical accounting estimates and assumptions:**

The charity makes estimates and assumptions concerning the future. There are no resulting accounting estimates and assumptions that have a significant risk of causing material adjustment to the carrying amounts of assets and liabilities within the next financial year.

**Critical areas of judgement:**

In the application of the charity's accounting policies the trustees are required to make judgements, estimates and assumptions about the carrying amounts of certain assets and liabilities. The estimates and associated assumptions are based on historical experience and other factors that are considered relevant. The items in the financial statements where these judgements and estimates have been made include: -

Depreciation - Depreciation is calculated so as to write off the cost of an asset, less its residual value, over the economic life of that asset

**ONE CHURCH LANCS**  
**Notes to the Financial statements for the Accounting Period**  
**18 Nov 2022 - 31 March 2024 - continued**

**2. CHARITABLE ACTIVITIES**

There were no other trading as all activities activities run by One Church Lancs meet the objectives and the aims written within the Charitable Incorporated Organisation Constitution.

Below is a breakdown of the Income from Charitable Activities.

	18 Nov 22-31 Mar 24	1 Aug 22-17 Nov 22
	£	£
Donations & Legacies	74,499	17,130
Employment Allowance	23	-
Funding: Awards for All	9,980	-
Funding: Household Support Fund	18,000	-
Gift Aid received	17,925	-
Interest Deposited	1	-
	<hr/>	<hr/>
	120,428	17,130

**3. INVESTMENT INCOME**

	18 Nov 22-31 Mar 24	1 Aug 22-17 Nov 22
	£	£
Deposit account interest	1	-
	<hr/>	<hr/>
	1	-

**4. CHARITABLE ACTIVITIES COSTS**

	Unrestricted Cost (see note 5) £	Restricted Cost (see note 6) £	TOTALS £
Charitable activities	57,653	58,395	116,048
	<hr/>	<hr/>	<hr/>

**ONE CHURCH LANCS**  
**Notes to the Financial statements for the Accounting Period**  
**18 November 2022 - 31 March 24 - continued**

**5. DIRECT COSTS OF CHARITABLE ACTIVITIES**

	<b>Unrestricted Costs 18 Nov 22- 31 Mar 24</b>	<b>Restricted Costs 18 Nov 22- 31 Mar 24</b>	<b>TOTAL Costs 18 Nov 22- 31 Mar 24</b>	<b>TOTAL Costs 1 Aug 22 - 17-Nov-22</b>
Administration	1,780	–	1,780	252
Bank/Card Charges	80	–	80	–
Community Hardship Support	6,804	38,341	45,145	2,413
Depreciation	510	–	510	456
External Donations	3,838	1,541	5,379	529
Insurances	798	–	798	40
Licences	894	–	894	739
Media/Worship	1,470	–	1,470	669
Ministry Gifts	50	–	50	–
Pastoral Care Support	5,702	175	5,877	501
Printing/Advertising	1,457	480	1,937	574
Project: Baptism	759	–	759	–
Project: Choose Love	810	–	810	–
Project: Christmas	1,038	6,365	7,403	75
Project: Dedication	38	–	38	–
Project: Easter	1,006	–	1,006	–
Project: Father's Day	306	–	306	–
Project: Mother's Day	547	–	547	–
Rent of Operating Spaces & Storage	14,530	–	14,530	2,106
Salaries	2,268	11,418	13,686	–
Subscription/Memberships	962	–	962	234
Sunday Services/Meetings	11,038	–	11,038	945
Training	567	–	567	20
Travel & Accommodation	56	–	56	–
Volunteer Expenses	100	75	175	106
Website	245	–	245	338
	<hr/>	<hr/>	<hr/>	<hr/>
	57,653	58,395	116,048	9,997

**ONE CHURCH LANCS**  
**Notes to the Financial statements for the Period**  
**18 November 2022 - 31 March 2024 - continued**

**6. SUPPORT COSTS**

	Direct costs (see note 5) £	Support cost (see note 6) £	TOTALS £
Independent examiner fees	—	—	—
	_____	_____	_____

**7. TRUSTEES' REMUNERATION AND BENEFITS**

Remuneration totalling £3,642 has been paid to Simon Rushton. This has not been paid for any duties as a trustee but as a paid employee of One Church Lancs. There were no employer contributions that needed to be made in the given period relating to Simon Rushton.

**Trustees' expenses**

There have been no trustee's expenses paid in the year ended 31 March 2024 or in any period before this date.

**8. STAFF COSTS**

	18 Nov 22-Mar 24 £	1 Aug - 17 Nov 22 £
Wages and salaries	13,663	—
Social Security Costs	23	—
Other Pension Costs	—	—
	_____	_____
	13,686	—
	_____	_____

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

	18 Nov 22-Mar 24	1 Aug - 17 Nov 22
Trustee	1	—
All Charity Staff	1	—
	_____	_____
	2	—
	_____	_____

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

**ONE CHURCH LANCS**  
**Notes to the Financial statements for the Accounting Period**  
**18 November 2022 - 31 March 2023 - continued**

**9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

**INCOME FROM**

Charitable Activities	Notes	Unrestricted Funds	Restricted Funds	Total Funds 1 Aug -17 Nov 22	Total Funds 2021-2022
Donations & Legacies	2	17,130	–	17,130	–
		<hr/> 17,130	<hr/> –	<hr/> 17,130	<hr/> –

**EXPENDITURE ON**

Charitable Activities	4	9,997	–	9,997	–
<b>TOTAL</b>		<hr/> 9,997	<hr/> –	<hr/> 9,997	<hr/> –

<b>NET INCOME/(EXPENDITURE) carried forward</b>		7,133	–	7,133	–
---	--	-------	---	-------	---

**RECONCILIATION OF FUNDS**

<b>Total funds brought forward</b>	9	<hr/> –	<hr/> –	<hr/> –	<hr/> –
<b>TOTAL FUNDS CARRIED FORWARD</b>		7,133	–	7,133	–

**ONE CHURCH LANCS**  
**Notes to the Financial statements for the Accounting Period**  
**18 November 2022 - 31 March 2024 - continued**

**10. TANGIBLE FIXED ASSETS**

	Freehold property £	Fixtures and Fittings £	Electronic equipment £	Totals £
<b>COST</b>				
At 18 Nov 2022	–	–	3,040	3,040
Additions (Baptism Project)	–	660	–	660
Additions (Media/Worship Equipment)	–	–	65	65
Additions (Sunday Services/Meetings)	–	–	90	90
	–	660	<b>3,195</b>	<b>3,855</b>
<b>DEPRECIATION</b>				
As at 18 November 2022	–	–	456	456
Charge for Accounting Period	–	99	411	510
	–	99	<b>867</b>	<b>966</b>
<b>NET BOOK VALUE</b>				
<b>As at 31 March 2024</b>	–	<b>561</b>	<b>2,328</b>	<b>2,889</b>
As at 17 November 2022	–	–	2,584	2,584

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

	18 Nov 22 - 31 Mar 24 £	1 Aug 22-17 Nov 22 £
<b>Debtors</b>		
Gift Aid	1,077	–
Rent of Operating Spaces & Storage	702	–
Subscriptions	594	–
Travel & Accommodation	213	–
	<b>2,586</b>	<b>–</b>



**One Church Lancs**  
**Notes to the Financial statements for the Accounting Period**  
**18 November 2022 - 31 March 2024 - continued**

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

	18 Nov 22-31 Mar 24	1 Aug 22-17 Nov 22
	£	£
Community Hardship Support	378	1,451
External Donations (Safe Space)	1,541	–
Media/Worship	–	510
Salaries	1,002	–
	<hr/>	<hr/>
	2,921	1,961

**13. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR**

There are no amounts falling due to creditors after more than one year.

**14. LOANS**

One Church Lancs has not taken out any loans and therefore there is no money to be paid back in the period 18 November 2022 - 31 March 2024.

**15. LEASING AGREEMENTS**

There have been no minimum lease payments under non-cancellable operating leases that fell due in the period 18 November 2022 - 31 March 2024.

**16. SECURED DEBTS**

There have been no secured debts in the period 18 November 2022 - 31 March 2024.

**17. RELATED PARTY DISCLOSURES**

Trustees have made regular donations to the Church during the period 18 November 2022 - 31 March 2024

Remuneration paid to family members of trustees during the period 18 November - 31 March 2024 was £10,044 (1 August 2022 - 17 August 2022 - nil). This relates to a trustee's wife being paid as a part time employee of One Church Lancs. The figure includes all Employer National Insurance Contributions. There were no additional Pension costs to be added.