

ONE

One Church Lancs

Report and Financial Statements
for the Accounting Period Ended
31 March 2025

Charity No:- 1201061

One Church Lancs
60 Market Street
Church
ACCRINGTON BB5 0DN

One Church Lincs
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for the Accounting Period Ended – 31 March 2025

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ONE CHURCH LANCS CHARITY & ADMINISTRATIVE DETAILS

Annual Return for the Accounting Period Ended 31 March 2025

Charity number 1201061

Trustees

Simon Rushton – Chair

Benjamin Uttley

Rachel Sollis

Timothy Haywood

Secretary

Rachel Schofield

Valda Rushton

Bankers

Current Account

Lloyds Bank

Foregate Street,

CHESTER,

PO BOX 1000,

BX1 1LT

Savings Account

Lloyds Bank

Foregate Street,

CHESTER,

PO BOX 1000,

BX1 1LT

Independent Examiner

Victoria Jane Forshaw MAAT

Association of Accounting Technicians

2 Watson Street

Oswaldtwistle

Accrington

Lancashire

BB5 3HH

Trustees:

Simon Rushton- Chair

Benjamin Uttley

Rachel Sollis

Timothy Haywood

The trustees present their report with the financial statements of the charity for the accounting period ended 31 March 2025. 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 accounting period 31 March 2025.

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.

Updated Trustee Information

Sarah Duerden did step down from being a Trustee but as originally planned, Sarah carried out relevant checks and interviews with both Rachel Sollis and Timothy Haywood. Both were handpicked due to their impeccable characters, knowledge and their love for Jesus.

It was extremely sad to see Sarah resign but we fully understand her reasonings and we absolutely are cheering Sarah on in her new career roles. We are so thankful for all that she brought to the trusteeship of One Church Lancs and the way that she conducted herself through the transition period. She left a solid foundation that is easy to build on to move the Church forward.

Updated Vision & Values Information

This year saw Simon and Valda visit the Hebrides Revival Conference in Stornoway on the Isle of Lewis. This was a trip that was paid for by One Church Lancs as donations had been received from Brave Church Ohio which were restricted for this intended purpose. This was so beneficial to both Simon and Valda as they could really feel the presence of God and with the main theme being 'God comes where He is wanted' they felt very convicted about the vision and Values of the values.

There was nothing wrong with the sentiment of them, but they truly felt burdened that God wasn't at the centre of them. Time was taken to just desire God more, to want Him enough that we start to see the manifest presence of Him in all areas. We realised that God had to be the reason that we do what we do.

After thoughtful prayer and conservation, we decided to update all our banners and website with a shortened but more impactful set of values. These are:

God comes where He is Wanted

So we want to be a Church, a community and individuals that are

- Passionate about God
- Authentic with God
- Humble before God
- Generous because of God

These are expanded on further with clarification of meaning but there is an evident shift in putting God central in all that we do and this has transformed every area of the organisation.

Achievement and Performance

Church Services

Church has continued to go from strength to strength. Whilst some have moved on to other Churches, all parties have felt that this was the right decision for all concerned. At present we don't have anything for teenagers, and this is something that we do need to be established. We really do have a heart for them but at this time, the labourers who are highly skilled and burdened for this age group have not been sent to join us yet and therefore we do not want to start something that we cannot give the very best that it deserves. We do pray that this will change in the very near future as we would love to have lots of programs that suit all generations.

With that being said, we do have new people coming in who have now made One Church their home and we have had plenty of visitors, all of which are for us and not against us. In the last 6 months we have seen church attendance grow and although we had not previously collected data on attendance, primarily due to shifting priorities, there has been an influx of individuals coming from recovery backgrounds.

Throughout the year, we have seen people rising and finding their fit within the Church. Leah Hooper prayed and accepted her role as Worship pastor and Andrew and Abbie Davies have become our Children's Church pastors. We are humbled by their generous hearts and their obedience to serve God; their faithfulness has helped others to find their fit as part of the welcome team and pack down team.

This year we have seen Justin and Pamela Wharton becoming more visible in the Church. Whilst they have always served tirelessly in the background with no title assigned to them, this year we have seen them rise as leaders that are key to working alongside Simon and Valda. They are instrumental to the Church and now both have active roles on Preaching and Lead Through teams alongside their other duties.

The Church has also seen Bernadette Groves Wright return to Oswaldtwistle from Ireland. Bernadette has always supported the Church and in September 2024 she felt that God was telling her to move back home and attend One Church. Bernadette is now heading up most of our pastoral work and is loved by everyone who meets her. She has the heart of God and has the ability to help people work through their situations so that they can be the very best version of themselves. We see lots of fruit

from the pastoral meetings that she undertakes within the church and the community itself.

The Church teaching series has remained powerful throughout the year. The messages have prepared people for daily life, equipped them to stay strong and inspired them to become all that God is calling them to be. Andrew and Abbie have ensured that Children's Church teach from the same series as the main church and this has enabled healthy conversations when the congregation has returned home. We believe that this is extremely healthy, and we love that parents now feel confident that they can further explore the day's message at their dinner tables.

Children's Church now incorporate worship into their setting, so the children can worship freely with actions. This is such a blessing to them, and we embrace the fact that they love God just as much as the adults. We believe that our children are not just future leaders but that they are leaders now and we know that Andrew and Abbie are integral in enabling every one of the children entrusted into their care to see the treasure that is within them.

We continue to ensure that there are free refreshments and snacks for all that attend. We also try to have food and cake together every couple of months or sooner if financially possible as we recognise the importance of eating together. Alongside being spiritual, something powerful happens in conversations when eating together, there is a oneness that would not be the same if we only had chance to say hello quickly to each other.

There remains no collection plate during and after service, however we do have 'giving envelopes' that people have to actively get from the information desk. We recognise that giving is a biblical principle however we are also finding that many people want to give because we are not constantly asking.

We have been so blessed with the donations made this year by those attending, we are humbled, and our hearts are full of gratitude for every one of them. We take nothing at all for granted and ensure that we are good stewards with the monies donated.

Prayer

Throughout this year we have been passionate about making prayer central to our church life and believe it should always be our first response. While we've made efforts to establish in-person prayer meetings with varying degrees of success, we recognise that building this into the core of our church culture will take time, and we're not quite there yet.

To help move in this direction, we have introduced a monthly online prayer meeting. Our goal is to prioritise prayer as an essential part of our church, and we are committed to attending this regularly. The first online prayer meeting began in September and this went well. After a brief introductory video where we said hello, we turned off our cameras and used audio only, allowing us to focus on praying through the strategic prayer plan that was shared.

We also have a weekly prayer email for those who would like to pray for people throughout the week. We love that nearly all attendees have embraced this by signing up to receive it and we have seen miracles on the back of people standing together in prayer.

Baptisms

We have seen 3 baptisms this year and this has excited us to see so many more in the future. The 3 baptisms were 3 young males all of which have suffered with mental health problems. They have always seen themselves as unworthy and different than their peers and to see the chains of that type of thinking break has been heart wrenching. God is at work, and we don't ever want to miss out on what He is doing.

All baptisms have been conducted at the home of Simon and Valda. They have welcomed in the Church and the families of those being baptised and there is something so special about having them outside of the church walls. There is hot food and drink for everyone, and we really do celebrate those that are being baptised.

Bibles

We are still making bibles free to those who want them. This year we have given another 33 away. We know that this is less than last year, but these are mainly to people who don't attend the services. We hope that people will explore their faith and see that God is a God who loves them unconditionally.

Community Hardship Support

Community support has remained more important to us than ever, and we realise that there are still 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 currently oversees all this work and is paid part time for her role. She has really found favour in the community as many continually put their trust in her. It isn't easy for people to show their finances but Valda is key to helping people remove the barriers and stigma that is attached to poverty and isolation.

Throughout the year, we have been able to support just over 1,000 households in various ways which include

- Food parcels & emergency shops
- Gas/Electric provision
- Toiletries
- Clothing
- Uniforms
- White Goods
- Vouchers to meet basic needs

As a Church, we are so thankful that we have been able to partner with The Household Support Team to meet the needs above. Alongside the church donations, the funding has enabled the basic needs of families and individuals to be met. The problem of poverty is simply growing and that is just heartbreaking to see.

Many in society believe that those in need are on benefits and are just out for what they can get but the reality is so much different. Many of those that are in need are workers who can't make their money stretch the limited period. Most are just over the threshold so miss out on all the support and it is devastating to see the hardships that they face. Many have unexpected loss of a loved one and just have nowhere to turn for help. Sick pay doesn't help them manage their mortgage and bills. They have to choose whether they eat or stay warm. There are many pensioners being added to our numbers and this is a growing sign that poverty hits all generations.

Alongside the emergency support that we offer, we were able to directly refer the most needy families and individuals for a more specialised support package from The Household Support team. All eligible funding went directly to the person/household and although the referrals do not reflect in any of our financial accounting, we feel extremely blessed that One Church has been the vehicle used to facilitate the funding being directed to those suffering in silence. Through our direct referrals an additional £58,607 of funding went to homes that were desperately in need.

We also were able to give out Winter Warmer & Small Appliance packs which were a welcome blessing to the recipients. These were all funded by The Household Support team.

Each Winter Warmer pack included:

- Electric Blanket
- Retractable Washing Line
- Fan Heater
- Heated Maiden
- Hot Water Bottle
- Thick Blankets

Each Small Appliance pack include:

- Slow Cooker
- Air Fryer
- Soup Maker
- Toaster
- Kettle

Each family or individual has a one-to-one meeting and full action plans and paperwork is given or posted to those attending. Whilst this does incur additional administration costs for the Church, the benefit for the client is more impactful. As Valda is a qualified Level 6 Career's advisor, she has also helped people to create CV's and showed those that have been away from the job market for a period of time how to upskill and access vacant employment opportunities that are available to them.

Alongside helping families to have their basic needs met, One Church Lancs also bought wardrobes for a family and supported 3 homeless people moving into accommodation. One Church Lancs is proud that it continues to help some of our most vulnerable sectors in society by washing and drying their clothes on a weekly basis.

Rent & Storage

Oswaldtwistle Mills Business and Conference Centre remains our home on Sundays and whilst we do have a small amount of storage there, we have had to rent additional storage. This is due to the incredible need of our community as many of the toiletries and non-perishables can be bought in bulk. It also allows us to have a safe space for some of the bigger church items that are not needed each week.

Pastoral Care Support

Whilst pastoral care has always been needed in society, we are continuing to see that this is beneficial to our community. As a Church we are committed to walking a long-term journey with those who need additional support as we do want people to thrive in all areas of their life.

Many are not ready to attend a 6-week training program 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 a small church with a big heart for others and will always try to break down the barriers of isolation.

As a church we will always exist to offer a community that people can belong to and feel part of even if they never enter the Church doors. 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.

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 by 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 £6,686 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 helping with funeral costs.

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. 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. We applaud them for their integrity to stay silent and therefore receive no glory. All these donations have helped us make a huge difference within our community that we would not have been able to do without their support.

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 meet approximately three or four times a year however in the accounting period ending 31 March 2025, the trustees have met a total of 4 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 mitigated conflict of interest. Her part time salary is paid for by the Awards for All funding.

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 31 March 2025.

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 11,544 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 2025 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 closely working with Lindsey West who is an integral part of One Church Lancs as she has the knowledge and expertise of working with funders.

Plans are still underway to try and expand our partnership 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 and Brave Church Ohio are extremely passionate about coming over to serve our community in any way that they can. We are praying eagerly that all relevant procedures are put in place soon so that they can come to England within the next 12 months.

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

A handwritten signature in black ink, appearing to read 'Simon Rushton', with a long horizontal line extending from the end of the signature.

Simon Rushton

Chair of Trustees Agreed 20/07/2025

**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 ended 31 March 2025.

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').

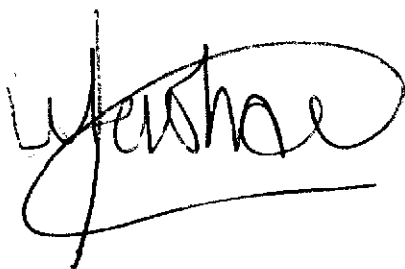
I report in respect of my examination of the charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

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

20 July 2025

One Church Lancs Statement of Financial Activities
for the Accounting Period Ended 31 March 2025

INCOME FROM

Charitable Activities	Notes	Unrestricted Funds	Restricted Funds	Total Funds 2025	Total Funds 18Nov 22 - 31-Mar-24
Donations & Legacies	2	24,527	45,514	70,041	74,499
Employment Allowance		–	50	50	23
Funding: Awards for All		–	10,015	10,015	9,980
Funding: Household Support Fund		–	16,000	16,000	18,000
Funding: The Grace Trust		–	1,000	1,000	–
Gift Aid received		19,812	–	19,812	17,925
Interest Deposited		5	–	5	1
		<u>44,344</u>	<u>72,579</u>	<u>116,923</u>	<u>120,428</u>

EXPENDITURE ON

Charitable Activities	4	<u>44,313</u>	<u>72,579</u>	<u>116,892</u>	<u>116,048</u>
TOTAL		<u>44,313</u>	<u>72,579</u>	<u>116,892</u>	<u>116,048</u>

NET INCOME/(EXPENDITURE) carried forward		31	–	31	4,380
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RECONCILIATION OF FUNDS

Total funds brought forward	9	<u>11,513</u>	<u>–</u>	<u>11,513</u>	<u>7,133</u>
TOTAL FUNDS CARRIED FORWARD		11,544	–	11,544	11,513

CONTINUING OPERATIONS

All income and expenditure has arisen from continuing activities.

The notes form part of these financial statements

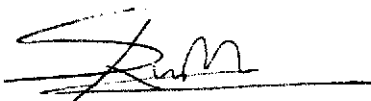
One Church Lancs
Balance Sheet as at 31 March 2025

	Notes	Unrestricted Funds	Restricted Funds	Total Funds 2025	Total Funds 18 Nov 23 - 31-Mar-24
FIXED ASSETS					
Tangible Assets	10	2,889	–	2,889	2,889
CURRENT ASSETS					
Cash at bank and in hand		2,819	9,980	12,799	8,959
Debtors	11	5,836	–	5,836	2,586
		<hr/>	<hr/>	<hr/>	<hr/>
		11,544	9,980	21,524	14,434
CURRENT LIABILITIES (CREDITORS)					
Falling due within one year	12	–	(9,980)	(9,980)	(2,921)
		<hr/>	<hr/>	<hr/>	<hr/>
TOTAL ASSETS LESS CURRENT LIABILITIES		11,544	(9,980)	(9,980)	11,513
CREDITORS					
Falling due after more than one year		–	–	–	–
		<hr/>	<hr/>	<hr/>	<hr/>
NET ASSETS		11,544	–	11,544	11,513
		<hr/>	<hr/>	<hr/>	<hr/>

REPRESENTED BY FUNDS (per revised SOFA)

Unrestricted	11,544	11,513
Restricted	–	–
	<hr/>	<hr/>
	11,544	11,513

The financial statements were approved by the Board of Trustees on 20 July 2025
These are signed on the Trustees behalf by:



Simon Rushton
Trustee

Charity Registration Number :1201061

The notes form part of these financial statements

ONE CHURCH LANCS
Notes to the financial Statements for the Account Period Ended 31 March 2025

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 Account Period Ended 31 March 2025

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 ending 31 March 2025

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.

	2024 - 2025	18 Nov 22-31 Mar 24
	£	£
Donations & Legacies	70,041	74,499
Employment Allowance	50	23
Funding: Awards for All	10,015	9,980
Funding: Household Support Fund	16,000	18,000
Funding: The Grace Trust	1,000	
Gift Aid received	19,812	17,925
Interest Deposited	5	1
	<hr/>	<hr/>
	116,923	120,428

3. INVESTMENT INCOME

	2025	18 Nov 22-31 Mar 24
	£	£
Deposit account interest	5	1
	<hr/>	<hr/>
	5	1

4. CHARITABLE ACTIVITIES COSTS

	Unrestricted Cost (see note 5) £	Restricted Cost (see note 5) £	TOTALS £
Charitable activities	44,313	72,579	116,892
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ONE CHURCH LANCS
Notes to the Financial statements for the Year Ended 31 March 2025 - continued

5. DIRECT COSTS OF CHARITABLE ACTIVITIES

	Unrestricted Costs 2025	Restricted Costs 2025	TOTAL Costs 2025	TOTAL Costs 18 Nov 22-24
Administration	2,238	–	2,238	1,780
Bank/Card Charges	299	–	299	80
Community Hardship Support	950	49,572	50,522	45,145
Depreciation	–	–	–	510
External Donations	6,686	–	6,686	5,379
Honorarium	200	–	200	–
Insurances	804	–	804	798
Licences	894	–	894	894
Media/Worship	2,178	1,147	3,325	1,470
Ministry Gifts	157	–	157	50
Pastoral Care Support	3,339	3,654	6,993	5,877
Printing/Advertising	1,360	495	1,855	1,937
Project: Baptism	330	–	330	759
Project: Choose Love	749	600	1,349	810
Project: Christmas	2,032	6,195	8,227	7,403
Project: Dedication	134	–	134	38
Project: Easter	453	279	732	1,006
Project: Father's Day	349	–	349	306
Project: Mother's Day	211	–	211	547
Rent of Operating Spaces & Storage	9,836	–	9,836	14,530
Salaries	–	9,065	9,065	13,686
Subscription/Memberships	957	–	957	962
Sunday Services/Meetings	9,756	–	9,756	11,038
Training	97	300	397	567
Travel & Accommodation	–	772	772	56
Volunteer Expenses	28	500	528	175
Website	276	–	276	245
	44,313	72,579	116,892	116,048

6. SUPPORT COSTS

	Direct costs	Support cost	TOTALS
	£	£	£
Independent examiner fees	–	–	–

7. TRUSTEES' REMUNERATION AND BENEFITS

Remuneration totalling £1,000 has been paid to Simon Rushton. This has not been paid for any duties as a trustee but on an invoice basis for duties carried out at One Church Lincs. This will be reflected in Simon's self employed tax return for the year 2024-2025. There were no additional costs for One Church Lincs and the £1,000 was not taken from donations as monies received from The Grace Trust Funding was restricted for this intended purpose.

There have been no trustee's expenses paid in the year ended 31 March 2025.

8. STAFF COSTS

	2025	18 Nov 22-Mar 24
	£	£
Wages and salaries	8,941	13,663
Social Security Costs	50	23
Other Pension Costs	74	-
	<hr/>	<hr/>
	9,065	13,686
	<hr/>	<hr/>

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

	2025	18 Nov 22 -Mar 24
Trustee	-	1
All Charity Staff	1	1
	<hr/>	<hr/>
	1	2
	<hr/>	<hr/>

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

ONE CHURCH LANCS
Notes to the Financial statements for the Accounting Period
Ended 31 March 2025 - continued

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

INCOME FROM

Charitable Activities	Unrestricted Funds	Restricted Funds	Total Funds 18 Nov 22 - 31-Mar-24	Total Funds 1 Aug 22 - 17-Nov-22
Donations & Legacies	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	-

EXPENDITURE ON

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

RECONCILIATION OF FUNDS

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

CONTINUING OPERATIONS

All income and expenditure has arisen from continuing activities.

ONE CHURCH LANCS

Notes to the Financial statements for the Accounting Period ending 31 March 2025 - continued

10. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and Fittings £	Electronic equipment £	Totals £
COST				
At 1st April 2024	–	561	2,328	2,889
	–	561	2,328	2,889
DEPRECIATION				
At 1st April 2024	–	99	867	966
Charge for year	–	–	–	–
	–	99	867	966
NET BOOK VALUE				
At 31 March 2025	–	561	2,328	2,889
As at 31 March 2024	–	561	2,328	2,889

All fixtures and fittings have reached their residue value due to most items being purchased second hand and therefore there are no depreciation charges for this accounting period. No new additions have been made in this accounting period.

11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	18 Nov 22-24 £
Debtors		
Community Hardship Support	1,265	–
Gift Aid	2,123	1077
Rent of Operating Spaces & Storage	1,404	702
Subscriptions	687	594
Training	120	–
Travel & Accommodation	237	213
	5,836	2,586

ONE CHURCH LANCS
Notes to the Financial statements for the Accounting Period ended 31 March 2025 - continued

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	18 Nov 22- Mar 24
	£	£
Community Hardship Support	-	281
External Donations (Safe Space)	-	1,541
Funding: Awards for All	9,980	-
Salaries	-	1,002
	<hr/>	<hr/>
	9,980	2,824

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

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

14. LOANS

There have been no loans taken out in this accounting period.

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15. LEASING AGREEMENTS

There have been no minimum lease payments under non-cancellable operating leases that fell due in this period.

16. SECURED DEBTS

There have been no secured loans taken out in this period.

17. RELATED PARTY DISCLOSURES

Trustees have made regular donations to the Church during the financial Accounting period.

Remuneration paid to family members of trustees during the accounting period ending 31 March 2025 was £8,065. This relates to a trustee's wife being paid as a part time employee of One Church Lanc's. The figure includes all Employer National Insurance Contributions and Pension costs. The breakdown of costs are detailed in Note 8 (Staff Costs). All wages were paid using the Awards for All funding as this was the funders intended purpose.