One Community Gloucester

Report and Accounts
Year ended 31 December 2025

Stewardship
Active generosity

1 Lamb's Passage, London EC1Y 8AB
www.stewardship.org.uk

ONE COMMUNITY GLOUCESTER

FOR THE YEAR ENDED 31 DECEMBER 2025

COMPANY INFORMATION

Directors/Trustees	I M Andrews I Bamfield (appointed 22 July 2026) J Hubbard Rev S A Jarvis O Opaleye N Pettifer (resigned 17 February 2026) C G Williams
Company Secretary	T Geatches
Governing Document	Memorandum and Articles of Association Sept 2009 as amended by special resolution dated 24 May 2010
Company Registration Number	07034027 (England and Wales)
Charity Registration Number	1137837
Registered Office	c/o One Church off Baneberry Road Gloucester GL4 6NY
Independent Examiner	Nicola Harrison CA Stewardship 1 Lamb's Passage London, EC1Y 8AB
Bankers	Co-operative Bank Plc

CONTENTS

	Page
Company Information	1
Directors' Report	2 - 7
Independent Examiner's Report	8
Statement of Financial Activities	9
Balance Sheet	10
Notes to the Accounts	11 - 15
Detailed Statement of Financial Activities with Comparatives	16

Governing document

One Community Gloucester is a company limited by guarantee and a registered charity. It is governed by its Memorandum and Articles of Association. The company was incorporated on 29th September 2009 and was granted charitable status on 7th September 2010.

Objectives of the charity

The objectives of One Community Gloucester are for the benefit of the public, and include:

(a) to prevent or relieve poverty in such ways or in such parts of the UK or the world as the directors may from time to time think fit.

(b) to advance education in such ways and in such parts of the UK or the world as the directors may from time to time think fit.

(c) to advance citizenship and community development in such ways and in such parts of the United Kingdom as the directors may from time to time think fit.

(d) to relieve those in need by reason of youth, age, ill-health, disability, financial hardship or other disadvantage in such ways and in such parts of the United Kingdom or the world as the directors may from time to time think fit.

(e) to advance health and saving of lives in such ways and in such parts of the UK or the world as the directors may from time to time think fit.

(f) to provide advice and support to those in need in connection with (but not without limitation) interpersonal relationships, bereavement, employment and training, housing, health and financial matters.

(g) to further such other purposes that are recognised as charitable under the laws of England and Wales and any new charitable purposes which are similar to another charitable purpose as the directors see fit from time to time.

Summary of the charity's main activities and achievements

One Community Gloucester is a Christian-based charity serving local, national and international needs. It is the charitable arm of One Church and was established in 2010 to further the church's work locally in Gloucester, nationally across the UK and internationally.

To fulfil these objects and this vision, the charity operates a supported housing project for vulnerable women and a community café provision that offers connection and support to the local community in Podsmead. The charity's main activities and achievements during the year were as follows:

Housing Project

During the year, we focused on developing strong relationships with key contacts across Gloucestershire in order to establish a reliable referral network. As a result, we were able to keep all

three rooms consistently occupied, reducing void periods and ensuring that individuals in need had prompt access to safe, supportive housing. Many of these referrals came through a contact at Cheltenham Borough Homes who understands the purpose of the house and the needs of prospective residents.

In 2025, we welcomed four residents into the house. Each brought both encouraging progress and challenges that required additional support and rehabilitation. One of these residents had been with us since 2024 and was ready to move on to independent living during the year.

As expected in this area of work, challenges arose during the year. Some residents experienced interpersonal tensions and complex mental health needs, which at times placed pressure on relationships within the house. Towards the end of 2025, one resident experienced a significant deterioration in mental health, resulting in multiple hospital admissions and requiring substantial support from the Housing Manager and partner agencies. Although the Housing Manager is not based on the premises, robust support arrangements were put in place to ensure that residents felt heard, valued and safe. This proactive approach helped to resolve difficulties and strengthen the resilience of the household community.

Team nights have continued to be valuable for our volunteers, providing space to share insight, offer advice and support one another consistently. Team meetings are now structured to discuss residents' needs in greater depth and to help volunteers understand how they can provide more tailored support.

The Maintenance Team also made a significant contribution throughout 2025, giving their time and skills to tasks including repairing door handles, weeding the front driveway, maintaining the garden and fixing the broken shower. Their practical support reduced operational costs and fostered a strong sense of shared responsibility and community pride. We also benefited from the support of One Church's maintenance worker, who played an important role in responding promptly to emerging needs.

We also had more regular contact during the year with our Partnership Manager from Green Pastures, who visited the project on several occasions and provided support to the Housing Manager.

In total, we housed four residents during the year, one of whom had been with us since 2024. The stability of occupancy, together with low turnover, indicates the value residents place on the support we provide.

Challenges and Opportunities for Growth

- Limited funding and reliance on volunteers: Our income, principally from housing benefit, allows us to employ only a small number of staff, making volunteer support essential. Residents often face complex challenges during house meetings, including issues relating to mental health, finances and recovery. While these situations can be demanding, they also highlight the importance of continuing to expand our volunteer base and strengthen our support offer in order to increase our impact.
- Balancing eligibility and evolving needs: Our model requires residents to meet a high threshold of need for ESA housing benefit, such as probation involvement, recent addiction, domestic abuse or homelessness, while also requiring a degree of semi-independence so that support can be managed through several contact points each week. As residents begin to feel safer and process past trauma, additional needs may emerge that go beyond our current capacity. Responding to these changing needs, whether through more appropriate accommodation or planned transitions to independent living, remains a challenge and underlines the need for stronger partnerships, particularly with the council.

- Developing a structured move-on process: We are continuing to explore options with the council to create a formal move-on process. Integrating the house into the council's Homeseekers system would help to ensure that residents have fair access to onward housing pathways and that our support is better aligned with wider local services. This work began in 2024 and remained in progress throughout 2025.

Taken together, these efforts have strengthened the housing project and contributed to the wider community by providing a safe, supportive environment in which residents can address personal challenges and move towards greater stability.

Statistics

	Referrer	**Housed (to end of 2025)**	**Successes**	**Current Status**
Resident A	Cheltenham Borough Homes (YMCA)	18 months	Attending church, good support for others in the house, volunteering opportunities	Moved to independent supported accommodation in Gloucester
Resident B	Nelson's Trust, Stroud	11 months	Clean for 7 months, grew in confidence of washing/cleaning	Moved to an Eating Disorder Clinic to support with further mental health issues
Resident C	Gloucester County Council	13 months	Independent living skills, managing a home	Currently living at the house
Resident D	Local Church referral through Gloucester County Council	2 months	Was continuing to work as a Mental Health Support Worker.	Notice to Quit actioned due to multiple relapses at the house. Back to being housed by GCC.

Measurable Outcomes for 2025

OUTCOME	**NUMBER OF RESIDENTS**
Residents who found work	1
Residents actively engaged in their support plan	3
Residents engaged in some meaningful activity	4
Residents who are abstinent from their addiction	2
Residents accessing further education	0

Looking ahead, developing the long-term sustainability of the project remains a significant priority. We are seeking guidance from external advisers and Green Pastures to strengthen sustainability while also supporting the wellbeing of staff and volunteers. Continued recruitment, training and support for the team will therefore remain an important focus.

In September, Green Pastures approved our search for a second property to open a male dry house operating on a similar basis to the current women's house. The chosen property was approved and, in October, we received the keys. Since then, we have been developing a male volunteer team and preparing to train and equip them ahead of a planned launch in 2026. We have also adapted the volunteer role title from 'Mentor' to 'Coach' to better reflect the nature of the support offered to residents.

It also remains important to strengthen our relationship with the council so that the project is recognised as a setting from which residents can move on to independent living. This would widen the

options available to residents, for whom private rented accommodation is often unaffordable. At present, securing suitable move-on accommodation can take many months, even where residents have a high priority banding, depending on the properties available.

Podsmead Café Project

One Church Podsmead had previously run a community café as part of its church outreach. In 2025, the decision was taken to bring this café project under One Community Gloucester in order to increase its effectiveness in the community and improve access to grants and other support. This transition has proved successful and, during 2025, a second café was launched at the newly refurbished Blackbridge site. Together, these cafés provide safe and welcoming spaces where local people can meet, build connections and access support, including advice from partner organisations on issues such as debt management.

Structure, Governance and Management

Responsibility for setting policy and determining the parameters within which the charity operates rests with the trustees/directors, who meet regularly to monitor the charity's activities.

Responsibility for the day-to-day operation of the charity has been delegated to a senior management team led by Tom Geatches and the Housing Manager.

New trustees are recruited and appointed by the existing trustees by majority vote.

Financial Review

During the year, income increased by £22,229 to £58,845, while expenditure increased by £7,067 to £45,423. The majority of income continues to come from housing benefit received in respect of residents. In 2025, the charity received £45,221 in housing benefit, compared with £33,475 in 2024, reflecting full occupancy for most of the year.

The Podsmead Café was awarded a £1,000 cost of living grant in the prior year, which was used in the year to purchase much-needed kitchen equipment to support the operation of the café and the work of its volunteers.

A transfer of £10,000 was also made by One Church to One Community. This was intended to strengthen the general fund so that costs applying to the charity as a whole could be met from unrestricted funds rather than being charged to a specific project.

Expenditure increased by 18% (£7,067). This was largely due to the charity securing a second house in partnership with Green Pastures towards the end of 2025, which gave rise to set-up costs in preparation for residents moving in.

The work of the Housing Manager helped the project to remain financially stable, and the charity ended the year with a surplus despite incurring significant costs in relation to the second house. This represents a marked improvement from 2024 and reflects a year of growth following the previous year's recovery.

Overall, the charity ended the year with a surplus of £13,423, compared with a deficit of £1,740 in 2024, and net assets increased by the same amount to £32,371. These net assets are held in cash, the majority of which is unrestricted.

Going concern

Having reviewed the charity's financial position and other obligations, the trustees expect the charity to continue operating as normal for the foreseeable future.

One Church remains fully supportive of the project, and together we will continue to review ongoing viability.

Reserves policy

The trustees/directors have determined that the charity should aim to hold cash of no less than £9,000, which equates to approximately three months' expenditure, so that the charity could continue to operate should income and/or expenditure vary adversely. At the year end, the charity held cash of £34,459 and was therefore complying with its reserves policy.

Key risks and uncertainties

The charity is exposed to various operational, financial and reputational risks. The trustees review the charity's activities regularly to identify significant risks and, where possible, take appropriate measures to mitigate them.

Major insurable risks are covered through the charity's usual insurance arrangements. Contractual risks are reviewed before commitments are entered into in order to assess whether they could significantly affect the charity's ability to fulfil its objectives.

An annual review of all areas of risk is undertaken by the trustees/directors in conjunction with the volunteers responsible for each area of activity.

Grant Making Policy

Gifts to external organisations and individuals are considered by the trustees on the basis of need and the extent to which they further the charity's charitable objectives. There are no fixed upper or lower limits to the support that may be provided.

Public Benefit

The trustees have considered the requirements of the Charities Act to ensure that the charity meets its obligations in respect of public benefit. The trustees believe that the above report demonstrates the charity's commitment to the community in which it is based, its achievements during the year and its future plans. In their opinion, this satisfies the requirement of public benefit.

Responsibilities of trustees under company law

The trustees are responsible for preparing the trustees' annual report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the charitable company as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year. In preparing these financial statements, the trustees are required to:

1. select suitable accounting policies and apply them consistently;
2. observe the methods and principles in the Charities SORP;
3. make judgements and estimates that are reasonable and prudent;
4. state whether the applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
5. prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy, at any time, the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and for taking reasonable steps to prevent and detect fraud and other irregularities.

Approval

This report, which has been prepared in accordance with the provisions of the Companies Act 2006 relating to small companies, was approved by the trustees and signed on their behalf by:

Ian Andrews
Ian Andrews (Sep 9, 2026 18:06:31 GMT+1)

I M Andrews - Director and Trustee

Date Sep 9, 2026

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF

ONE COMMUNITY GLOUCESTER
('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2025 on pages 9 to 16 following, which have been prepared on the basis of the accounting policies set out on pages 11 and 12.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Nicola Harrison
Nicola Harrison (Sep 10, 2026 13:50:43 GMT+1)

Nicola Harrison CA
Stewardship
1 Lamb's Passage
London, EC1Y 8AB

Date: Sep 10, 2026

ONE COMMUNITY GLOUCESTER

STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2025

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £	Total Funds 2024 £
INCOME AND ENDOWMENTS FROM					
Donations and Grants	3	11,114	-	11,114	1,100
Charitable activities	4	47,731	-	47,731	35,516
Total income and endowments		58,845	-	58,845	36,616
EXPENDITURE ON					
Charitable activities	5	44,394	1,029	45,423	38,356
Total expenditure		44,394	1,029	45,423	38,356
Net income/(expenditure)		14,452	(1,029)	13,423	(1,740)
Transfers between funds		-	-	-	-
Net movement in funds		14,452	(1,029)	13,423	(1,740)
Reconciliation of funds:					
Total funds brought forward		17,920	1,029	18,949	20,689
Total funds carried forward	10	32,371	-	32,371	18,949

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing operations.

The statement of financial activities also complies with the requirements for an income and expenditure account required by the Companies Act 2006.

The notes on pages 11 to 15 form part of these accounts.

ONE COMMUNITY GLOUCESTER

BALANCE SHEET

AS AT 31 DECEMBER 2025

	Note	Unrestricted Funds £	Restricted Funds £	Total funds 2025 £	Total funds 2024 £
CURRENT ASSETS					
Debtors	7	12	-	12	1,000
Cash at bank	8	34,459	-	34,459	19,333
		34,471	-	34,471	20,333
CREDITORS: Amounts falling due within one year	9	(2,100)	-	(2,100)	(1,384)
NET CURRENT ASSETS AND TOTAL NET ASSETS		32,371	-	32,371	18,949
FUND BALANCES					
Unrestricted funds					
General funds		10,013	-	10,013	-
Designated housing fund		22,358	-	22,358	17,920
Restricted Funds	10	-	-	-	1,029
		32,371	-	32,371	18,949

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2025 in accordance with Section 476 of the Companies Act 2006 however, in accordance with Section 145 of the Charities Act 2011, the accounts have been examined by an independent examiner and their report has been included in these financial statements.

The directors (who are the charitable company's trustees for the purposes of charity law) acknowledge their responsibilities for:

(a) ensuring that the charitable company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and

(b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its net income or expenditure for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The financial statements have been prepared in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

The financial statements were approved by the Board of Directors and were signed on its behalf by:

Ian Andrews
Ian Andrews (Sep 9, 2026 18:06:31 GMT+1)

I M Andrews - Director and Trustee

Sep 9, 2026

Date

Company number: 07034027 (England and Wales) Charity number: 1137837

The notes on pages 11 to 15 form part of these accounts.

ONE COMMUNITY GLOUCESTER

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2025

1 Statutory Information

The charity is a charitable company limited by guarantee and is incorporated in the United Kingdom. The company's registered number and registered office address can be found on the Company Information page.

2 Accounting Policies

The accounts have been prepared under the historic cost convention and in accordance with the "Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) ("the Charities SORP"), with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland ("FRS 102"), with the Companies Act 2006 and with the Charities Act 2011. The charity meets the definition of a public benefit entity as set out in FRS 102.

The trustees (who are the charitable company's directors for the purposes of company law) have assessed whether the use of the going concern basis is appropriate and have considered possible events or conditions that might cast significant doubt on the ability of the charity to continue as a going concern. The trustees have made this assessment for a period of at least one year from the date of approval of the financial statements. In particular the trustees have considered the charity's forecasts and projections and the possible implications should projected income and / or expenditure vary unexpectedly. The trustees have concluded that there is a reasonable expectation that the charity has adequate resources to continue to operate for the foreseeable future. The charity therefore continues to adopt the going concern basis in preparing its financial statements.

The principles adopted in the preparation of the financial statements are set out below.

a) Income

Income including investment income is recognised in the period in which the charity becomes entitled to receipt, the amount receivable can be measured with reasonable certainty, and receipt is probable. For the most part, income is generally recognised when it is received. Income is only deferred when the charity has to fulfil conditions before becoming entitled to it or where the donor has specified that the income is to be expended in a future period.

Income from charitable activities represents income receivable from providing accommodation in furtherance of the charity's charitable objects.

The charity has relied significantly upon volunteers in carrying out its activities during the year. In accordance with the SORP, the value of these services has not been included in these financial statements as they cannot be reliably measured.

b) Expenditure

Expenditure, including irrecoverable VAT, is recognised when it is incurred or, if earlier, when a legal or constructive obligation for a payment arises provided that it is probable that settlement will be required and the amount of the obligation can be measured reliably.

The charity sometimes makes grants to other institutions and individuals to further its charitable objectives. Grants payable are recognised as constructive obligations arise, which is generally when the charity expresses a commitment to the recipient that can be measured reliably and then only to the extent that any conditions associated with the grant are outside of the control of the charity.

Governance costs, which are included in expenditure on charitable activities but are identified separately in the notes to the accounts, includes costs associated with the independent examination of the financial statements, compliance with constitutional and statutory requirements and any other expenditure incurred on the strategic management of the charity.

c) Funds

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity. Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. Restricted funds are donations which are to be used in accordance with specific restrictions imposed by donors; they include donations received from appeals for specific activities or projects.

d) Tangible fixed assets

Fixed assets acquired for use by the charity are capitalised and depreciated over their estimated useful life unless they cost less than £2,000 when they are written off when purchased. To date no expenditure has been incurred that needs to be capitalised.

2 Accounting Policies continued

e) Leased assets

Leases which do not transfer substantially all the risks and rewards of ownership to the charity are classified as operating leases. Operating lease payments are recognised as an expense on a straight-line basis over the lease term (unless another systematic basis is more representative of use).

f) Taxation

The company is a registered charity; it has taken advantage of the various reliefs from taxation available to charities and no tax is payable on the charity's income.

g) Cashflow statement

The company has taken advantage of the exemption provided by the Charities SORP and has not prepared a Cash Flow Statement for the year.

h) Financial instruments

The charity's financial assets and financial liabilities all qualify as basic financial instruments, as defined by FRS102. Creditors and debtors are measured at their expected settlement value (normally the amount of cash that the charity expects to pay or receive).

3 Donations & Grants

	Unrestricted Funds	Restricted Funds	Total 2025	Total 2024
	£	£	£	£
Donations and grants	11,114	-	11,114	1,100

4 Charitable Activities

	Unrestricted Funds	Restricted Funds	Total 2025	Total 2024
	£	£	£	£
Providing accommodation	47,731	-	47,731	35,516

5 Charitable expenditure

	Unrestricted Funds	Restricted Funds	Total 2025	Total 2024
	£	£	£	£
Property rental, utilities and other services	26,791	29	26,820	22,677
Café	1,101	1,000	2,101	-
Staff & volunteer costs	15,163	-	15,163	14,444
Governance	1,339	-	1,339	1,234
	44,394	1,029	45,423	38,356

The fee payable to the independent examiner for preparing and examining the accounts was £1,260 (2024: £1,200); in addition, the charity paid £500 (2024: £489) to Stewardship for payroll bureau services.

6 Staff costs and trustee remuneration

During the year the average number of part time employees was 1 (2024: 1). Most of the charity's activities are carried out by volunteers.

No staff received salaries at a rate of more than £60,000 per annum.

No trustees received employment benefits in either the current or preceding year.

7 Debtors

	2025	2024
	£	£
Grants receivable	12	1,000
	12	1,000

8 Cash at bank and in hand

	2025	2024
	£	£
Cash at bank	34,459	19,333

9 Creditors: amounts falling due within one year

	2025	2024
	£	£
Trade creditors	840	184
Accruals	1,260	1,200
	2,100	1,384

10 Funds

During the year the movements in the charity's funds were as follows:

	Opening balance 2025	Incoming resources 2025	Outgoing resources 2025	Transfers in the year 2025	Closing balance 2025
	£	£	£	£	£
Designated funds					
Housing fund	17,920	47,731	(41,954)	(1,339)	22,358
Community café fund	-	1,114	(1,101)	(13)	-
	17,920	48,845	(43,055)	(1,352)	22,358
General unrestricted funds	-	10,000	(1,339)	1,352	10,013
Total unrestricted funds	17,920	58,845	(44,394)	-	32,371
Restricted funds					
Residents fund	29	-	(29)	-	-
Community café fund	1,000	-	(1,000)	-	-
	1,029	-	(1,029)	-	-
Aggregate of funds	18,949	58,845	(45,423)	-	32,371

In the previous year the movements in the charity's funds were as follows:

	Opening balance 2024 £	Incoming resources 2024 £	Outgoing resources 2024 £	Transfers in the year 2024 £	Closing balance 2024 £
Designated funds					
Housing fund	20,689	35,516	(38,285)		17,920
General Unrestricted funds	-				-
Total unrestricted funds	20,689	35,516	(38,285)	-	17,920
Restricted funds					
Residents fund	-	100	(71)	-	29
Community café fund	-	1,000	-	-	1,000
Total restricted funds	-	1,100	(71)	-	1,029
Aggregate of funds	20,689	36,616	(38,356)	-	18,949

The designated **Housing** fund was created from income (mainly housing benefit) set aside by the trustees for the provision of accommodation and support to vulnerable women.
The designated **Community café** fund was created from donations and income from the community café.
The restricted **Residents** fund was created from a grant received to help give Christmas gifts to residents.
The restricted **Community café** fund was created from a grant received to help with a new community café.

The assets and liabilities of the various funds are as follows:

	Unrestricted funds			
	General funds £	Designated funds	Restricted funds £	2025 £
Debtors	-	12	-	12
Cash at bank and in hand	10,013	24,446	-	34,459
Creditors falling due within one year	-	(2,100)	-	(2,100)
	10,013	22,358	-	32,371

In the previous year, the assets and liabilities of the various funds were as follows:

	Unrestricted funds			
	General funds £	Designated funds	Restricted funds £	2024 £
Debtors	-	-	1,000	1,000
Cash at bank and in hand	10,013	19,233	100	19,333
Creditors falling due within one year	-	(1,313)	(71)	(1,384)
	10,013	17,920	171	18,949

11 Operating lease commitments

The charity has an operating lease for two residential properties that are used to provide supported housing to vulnerable women. These leases can be terminated with 12 month's notice and the rent payable for that 12 month period is expected to be £43,819 (2024: £15,466).

During the year the charity was charged £15,871 (2024: £15,466) for its operating lease.

12 Transactions with related parties

Donations £10,370 (2024: £Nil) were received from One Church. As explained below, the charity is controlled by One Church. From time to time One Church makes payments for the charity, which the charity reimburses.

Except for the reimbursement of expenses incurred when acting as agent for the charity, no expenses were paid to (or for) the trustees.

13 Members

Each member of the company commits to contribute if the charity is wound up an amount of £1.

14 Ultimate controlling party

The charitable company and One Church share the same trustees and the charity operates to help further One Church's overall mission. One Church operates as a church and is the ultimate parent and controlling entity. One Church is a registered charity (number 1131467) and is a company limited by guarantee (number: 06955996). The charitable company's results are included in the consolidated financial statements prepared by One Church and are available from the Charity Commission.

ONE COMMUNITY GLOUCESTER

DETAILED STATEMENT OF FINANCIAL ACTIVITIES WITH COMPARATIVES

FOR THE YEAR ENDED 31 DECEMBER 2025

	Note	Unrestricted Funds General Funds 2025 £	Designated Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Unrestricted Funds General Funds 2024 £	Designated Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £
INCOME AND ENDOWMENTS FROM									
Donations and grants	3	10,000	1,114	-	11,114	-	-	1,100	1,100
Charitable activities	4	-	47,731	-	47,731	-	35,516	-	35,516
Total income and endowments		10,000	48,845	-	58,845	-	35,516	1,100	36,616
EXPENDITURE ON									
Charitable activities	5	1,339	43,055	1,029	45,423	-	38,285	71	38,356
Total expenditure		1,339	43,055	1,029	45,423	-	38,285	71	38,356
Net income/(expenditure)		8,661	5,790	(1,029)	13,423	-	(2,769)	1,029	(1,740)
Transfers between funds		1,352	(1,352)	-	-	-	-	-	-
Net movement in funds		10,013	4,438	(1,029)	13,423	-	(2,769)	1,029	(1,740)
Reconciliation of funds:									
Total funds brought forward		-	17,920	1,029	18,949	-	20,689	-	20,689
Total funds carried forward	10	10,013	22,358	-	32,371	-	17,920	1,029	18,949