

ONE CHURCH

Annual Report 2025

ONE CHURCH BRIGHTON (LIMITED BY GUARANTEE)
TRUSTEES' ANNUAL REPORT AND CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

ONE CHURCH BRIGHTON
(LIMITED BY GUARANTEE)
LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	C Evans (Chair) A Mackenzie-Parr (Company Secretary) A Tilley T Napper A Nolloth R Salmon R Shakeshaft D Steell
Charity number	1142607
Company number	07518188
Registered office and Principal Address	One Church Brighton Gloucester Place Brighton East Sussex BN1 4AA
Statutory auditor	TC Group The Courtyard Shoreham Road Upper Beeding Steyning West Sussex BN44 3TN
Day to day bankers	Lloyds Bank plc 1-9 Gloucester Place Brighton East Sussex BN1 4BE

ONE CHURCH BRIGHTON
(LIMITED BY GUARANTEE)
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ONE*CHURCH



ONE CHURCH BRIGHTON (LIMITED BY GUARANTEE)

TRUSTEES' ANNUAL REPORT AND CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

The Trustees of One Church Brighton ("One Church" or "the Charity") present their annual report together with the audited consolidated financial statements for the year ended 31 December 2025. The report has been prepared in accordance with the Charities Act 2011, the Companies Act 2006, and the Statement of Recommended Practice – Accounting and Reporting by Charities (SORP FRS 102).

From 2024, One Church Brighton has prepared audited group consolidated accounts, as the combined turnover of the Charity and its wholly owned subsidiary, OCB Initiatives Ltd., exceeded £1 million. The consolidated results therefore cover both the charitable parent and its subsidiary.

OBJECTIVES AND ACTIVITIES

One Church Brighton was established in 2011 and is both a Christian church and a registered charity, a member of the Baptist Union and its local Baptist Association. We are led by Minister Dave Steell and governed by a committed Board of Trustees.



The Charity's mission is underpinned by five values: intimacy with God, involvement in helping those in need, interdependence with others, inclusivity for all, and integrity in all activities.

Our charitable aims focus on justice, equality, and the flourishing of communities, achieved through the following strategic outcomes:

- **Community** – Strengthening cohesive communities
- **Interdependence** – Encouraging mutual support for life change
- **Growth** – Enhancing skills, employment, and opportunities
- **Wellbeing** – Improving health and wellbeing
- **Nature** – Connecting people with and protecting the environment

Our activities address key social issues in Brighton & Hove and surrounding areas, including homelessness, unemployment, food and financial poverty, social isolation, and challenges faced by young people and families. Projects are funded by our congregation, local businesses, charitable grants, and enterprise income.

2025 OVERVIEW



2025 was a year of continued growth and strengthening for One Church Brighton. Across our charitable activities and trading subsidiary, we continued to invest in community, employment, wellbeing and environmental projects across Brighton and the surrounding areas.

The year saw significant growth in OCB Initiatives Ltd, with turnover increasing to £1.38m and the subsidiary moving into surplus. The charity remained financially stable, ending the year with increased unrestricted reserves and a stronger overall financial position.

Our focus remains on using sustainable income streams, including social enterprise, alongside donations and grants, to support long-term community impact.

ACHIEVEMENTS AND PERFORMANCE

In shaping our objectives and planning our activities for the period, the Trustees have given consideration to the duties set out in section 17(5) of the Charities Act 2011 to have due regard to public benefit and to the Charity Commission Guidance on public benefit. In particular, the Trustees have considered how the planned activities will contribute to the overall aims and objectives that they have set.



Our funding and giving go directly into our projects, many of which engage those who are most in need and we aim to be as lean as possible by being resourceful. We use our buildings, finance, staff and volunteers to do this.

Our **Sunday Church community** continued to thrive. The inclusive and creative church services saw growing numbers of people engage with a variety of issues and topics on a weekly basis. Various other activities such as mid-week groups, a weekend away, community meals, walks and celebrations all helped build interdependent, relational connections. A monthly **Community Meal**, run by volunteers from the community, prepared and served over 700 delicious meals to socially isolated and vulnerable people. Funding in 2025 from SHED enabled us to continue to develop the **Lark and Bloom Library** - a collaboration between the church, local communities and academics around justice and inequality issues, running a variety of well-attended and engaging conferences and events.





Our barista training school, **Pro Baristas**, experienced a soaring demand for training from the unemployed. Our trainees have continued to demonstrate more pronounced and complex support needs due to high levels of anxiety, and the effects of long-term unemployment as a result of the economic environment. In response we focussed on more intensive support programmes in 2025, such as continuing our Women only 'Dorothy Jones Course' training track and the Supported Journey Programme - a 12 week training and support programme tailored to the needs of young NEET people experiencing complex and multiple barriers into work.



We also continue to run an increased number of drop-in sessions to provide a safe and supportive environment and have developed a more constant stream of trial shifts in our cafe for those needing to increase their customer service skills and enhance their employability.

Rock Farm is a working market garden, conservation and horticultural therapy project which focuses on 3 key areas:

- Sustainable, carbon-negative food production
- Biodiversity conservation and regeneration of the local ecosystem
- Horticultural therapy for people who are socially isolated due to physical or mental ill health, incomes or circumstances



We continued to develop some key partnerships in 2025, including retreats for corporate clients, school volunteer days, and access days for food bank recipients in Sussex and other OCB project families, such as Chomp and Pro Baristas. We also continued to run our own certified horticulture courses for those who normally couldn't access grower training, increased our presence at Steyning Farmers' Market and continued to support the regular cohort of referrals and volunteers.

Our youth work, **One Youth**, continued to run a full programme of activities during the year under the leadership of our youth worker, covering a variety of needs but all unified in purpose across three strands:



- **Wellbeing:** providing safe spaces for young people to be themselves, have fun and discuss their concerns. This included offering one-to-one support to those who needed a listening ear, and making referrals for those who require more specialist support;
- **Imagination:** fostering a youth group environment that encourages young people to discover the wisdom of their imagination and to gain new perspectives by finding words and images to share their stories. This is done in a variety of ways, including art, writing, photography and other media; and
- **Interconnection:** encouraging dialogue with the world beyond the young people's immediate circumstances, challenging existing narratives and creating new ones.

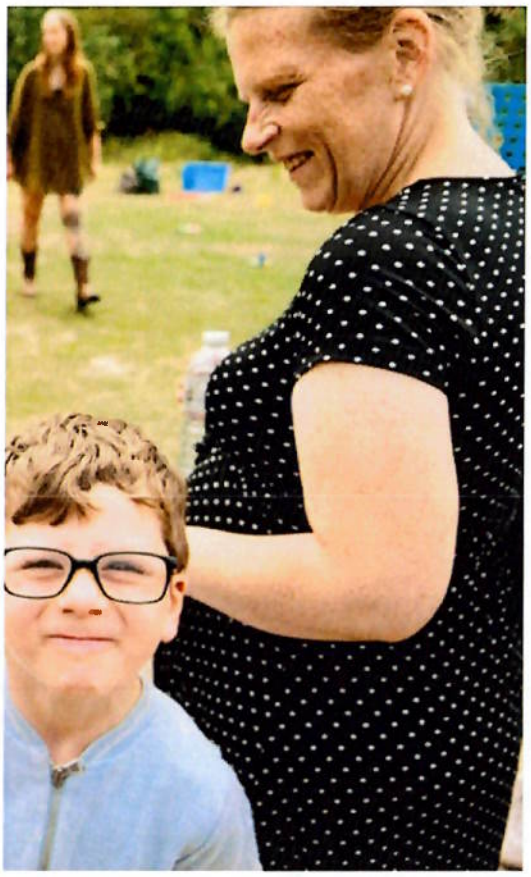


The groups that met during the year under the One Youth banner include:

- **Youth:** weekly social youth group for 11 to 18 year olds of our church community and their friends, including activities such as art evenings, board game nights, chip walks and baking evenings;
- **Contemplative Youth:** weekly social youth group for 11 to 18 year olds with a focus on mindfulness and contemplative methods
- **Misfits:** fortnightly evening group for LGBTQIA+ 16 to 23 year olds, an additional fortnightly lunch club at Brighton MET College as well as 1-2-1 informal mentoring and practical support for young people facing personal and financial hardship. Several young people have been referred from the Misfits group to our Pro-Barista training course;

- **Weekly groups** on Sunday and during the week for young people to listen and creatively respond to the stories of the Bible and practise imaginative and contemplative prayer methods.

- **Lodestars:** an 8 week programme of creative writing workshops with the aim being for participants to embrace the challenge of trusting their imaginations and expressing it through words.



Chomp is a community project that aims to support families who are experiencing food insecurity, financial pressure or social isolation by providing a free holiday food and activity programme for families, designed to reduce holiday hunger and help people feel connected. Chomp journeys with its families as support is furthered through partnered stakeholders, ranging from the local council, charities, clubs and the wider One Church community.

During 2025 Chomp and its partner groups delivered over 200 meals to families across Brighton and the surrounding areas through holiday clubs. At Christmas, Chomp put together over 100 hampers with presents and treats for families donated by local businesses.

Chomp continued in 2025 to be one of the Mayors Charities. This involved being officially recognised by Brighton and Hove City Council and gaining increased visibility through mayoral events, publicity and networking opportunities.



We continue to utilise our two church **buildings** (Gloucester Place and Florence Road), making them welcoming and usable for all our projects. General maintenance and repairs continued and as a board of Trustees we regularly review the buildings and their needs to fit the requirements of our community and our hirers.

In 2025 we continued to use our community properties to support vulnerable people and local community needs. We hosted an Afghan family through the Refugees Community Settlement Scheme, supported by a Refugee Support Group that was accredited by the Home Office to enable the family's placement. During 2025, our second property began providing accommodation for women who have experienced sexual exploitation, in partnership with Orchards UK, a specialist support organisation.

The Trustees continue to explore how we can make our buildings more relevant to the needs of the local and church community. The Trustees would like to recognise and thank the many volunteers who contribute their time, skills and commitment across One Church Brighton. Volunteers play a vital role in enabling our projects, community activities and wider church life to operate effectively, providing practical support, building relationships and strengthening the communities we serve.

TRADING SUBSIDIARY - OCB INITIATIVES LTD



One Church has a fully owned subsidiary company, **OCB Initiatives Limited**, which exists to operate revenue-generating activities in the One Church community, with an emphasis on social enterprise. OCB Initiatives Ltd donates its profits to One Church to fund its projects.

Our weekly farmers' market and community hub, Florence Road Market, and the Lark and Bloom Café, operated through the year and despite the cost-of-living crisis, saw an increased demand from the previous year. Our engagement with the community and local food traders continued to develop, as did the partnerships with low-income food hubs by asking our paying customers to help us subsidise high quality produce that was then distributed to those in need.

Skylark Coffee, our ethical coffee roasting initiative, continued to develop its UK wide customer base and saw significant growth in 2025. Skylark continued to focus on challenging the wider coffee industry and demonstrating greater transparency around supply chains, while supporting the wider mission of One Church. Skylark donated over £20k to external charities supporting either coffee growers or local environmental restoration and One Church Brighton projects including Pro Baristas and Rock Farm.





In the year ended 31 December 2025 OCB Initiatives:

- generated turnover of **£1,382,376** (2024: £884,686)
- made a net surplus of **£37,168** (2024: deficit of £7,258)

This represents a significant year of growth for OCB Initiatives Ltd with turnover increasing by approximately 56% and the subsidiary moving from a small deficit into a surplus.

OCB Initiatives Ltd is governed by its own Board of Directors, which reports to the Trustees of the Charity. The Trustees monitor the subsidiary's activities to ensure they align with our mission and values, and that all surpluses are applied for charitable purposes.

FINANCIAL HIGHLIGHTS

2025 was a year of growth and strengthening across the One Church Brighton group.

- Total group income: **£1.96m** (2024: £1.50m)
- Group surplus: **£58.8k** (2024: £129.8k)
- OCB Initiatives Ltd turnover: **£1.38m** (2024: £885k)
- OCB Initiatives Ltd surplus: **£37.2k** (2024: £7.3k loss)
- Group unrestricted funds: **£239k** (2024: £172k)

The increase in income was primarily driven by growth in trading activity through OCB Initiatives Ltd, alongside continued delivery of charitable activities.

FINANCIAL REVIEW



The consolidated accounts show a year of significant activity and investment across the group. Total expenditure increased alongside income, reflecting continued growth in both trading activity and charitable delivery.
Group income comprised the following principal categories:

- Congregational giving and donations: **£221,239** (2024: £229,991)
- Charitable activities income: **£286,476** (2024: £347,551), including **£78,513** of restricted grant income (2024: £158,207)
- Trading activities via OCBi and related enterprise activity: **£1,454,699** (2024: £915,658)
- Other income (including investment income): **£1,964** (2024: £2,045)

The increase in trading income reflects the continued expansion of OCB Initiatives Ltd, particularly through its commercial activities at Skylark Coffee.

The charity-only accounts include enterprise income linked to arrangements with OCB Initiatives Ltd. This reflects the way income and costs are allocated and presented between the Charity and its trading subsidiary and should not be interpreted as standalone growth in charity trading activity.

While group unrestricted reserves increased from £172k to £239k during 2025, this movement should not be interpreted as an equivalent increase in cash available. The year-end reserves position reflects the overall net asset position of the group, including trading stock, debtors, fixed assets and liabilities.

During 2025, the group continued to invest in the growth of OCB Initiatives Ltd, including investment in trading assets and increased stock levels to support expanded activity. Cash at bank reduced from £226k to £183k during the year, reflecting investment and working capital requirements associated with growth.

The Trustees consider the financial position at year-end to be satisfactory, with an appropriate level of unrestricted funds and ongoing monitoring of cash flow, trading performance and operational risks.

RESERVES POLICY

The Trustees aim to maintain unrestricted reserves at a level sufficient to cover three months of core operating costs across the group. This target provides resilience against fluctuations in income and unexpected expenditure.



As at 31 December 2025:

- Group unrestricted reserves totalled **£239,097** (2024: £171,615)
- Restricted reserves at year end were **£53,183** (2024: £61,913)

Restricted reserves are held in line with the conditions of grant funding. The Trustees review the reserves policy annually and may adjust targets in response to organisational needs, risk assessment outcomes, and strategic priorities.

FUTURE PLANS

In 2026, One Church Brighton will continue to develop its charitable activities and enterprise initiatives, with a focus on creating sustainable impact within our communities.

The Trustees will continue to monitor financial sustainability, reserves, trading performance and operational risks, while ensuring that resources are directed towards activities that support our charitable aims.

OCB Initiatives Ltd will continue to develop its trading activities, using sustainable income generation to support the wider mission of One Church Brighton.

PRINCIPAL RISKS AND UNCERTAINTIES

The Trustees maintain a comprehensive risk register, reviewed at least annually. The following principal risks were identified in 2025, covering both parent charity and subsidiary, with mitigation actions in place:



- Reduction in charitable donations or grants - Mitigated through diversified income streams and regular financial monitoring.
- Trading arm performance dips due to economic downturn - Mitigated through flexible business planning and market diversification.
- Inadequate access controls to financial systems - Mitigated by restricted access, dual-authorisation processes, and regular reviews
- Key financial tasks dependent on limited staff capacity - Mitigated by documented procedures and cross-training of staff.
- Failure to comply with charity or trading regulations - Mitigated by regular policy reviews, Trustee training, and expert advice.

A full risk register, including likelihood and impact scoring, is maintained by management and is available to regulators upon request.

STRUCTURE, GOVERNANCE AND MANAGEMENT

One Church Brighton is a charitable company limited by guarantee. In the event of winding up, members' liability is limited to £1.

The Board of Trustees meets at least four times per year and delegates day-to-day operations to senior staff. Trustees are recruited from within the church community through a defined nomination and selection process.



OCB Initiatives Ltd. is wholly owned by the Charity, and its Board of Directors is accountable to the Trustees. The Trustees monitor the subsidiary's activities to ensure they align with our mission and values, and that all surpluses are applied for charitable purposes. The subsidiary's profits are intended to support the Charity's activities, with transfers made under Gift Aid where appropriate. The subsidiary's Board meets every quarter and reports formally to the Trustees of One Church Brighton. At least one Trustee serves as a director of OCB Initiatives to ensure alignment with charitable aims.

TRUSTEE RECRUITMENT



In 2025, no Trustees were appointed, and one Trustee resigned. The Trustees have been appointed from within the One Church Community and the recruitment process is as follows:

- Clear information is communicated during Sunday services about the recruitment process of trustees when there is a vacancy.
- Nominations for potential trustees are sought from the Church community. People are asked to give their nominations to existing trustees without the knowledge of the nominee.
- The existing trustees meet to assess nominations against the current needs of the trusteeship to govern the church and charity well (skills, experience etc).
- Once a potential trustee is selected, that person is approached to see if they would like to be part of the team. If not, then a further selection is made, or the process is restarted.
- If they accept, then the wider Church community is notified and there is a two week timeframe, where any notable objections or concerns can be received and evaluated.
- If no objections are received the new trustee is appointed.

The Trustees, who are also the directors for the purpose of company law, and who served during the year or were appointed subsequently are:

Trustees serving in 2025:

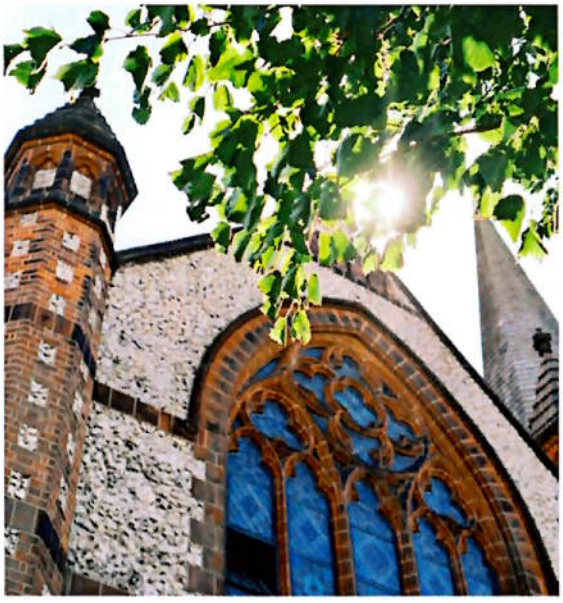
- Christopher Evans - appointed Chair in November 2025
- Avril Mackenzie Parr (Company Secretary)
- David Steell
- Antony Tilley
- Rebecca Salmon
- Timothy Napper
- Adrian Nolloth
- Rebecca Shakeshaft
- Mark Campbell - resigned in May 2025



Directors of OCB Initiatives Ltd serving in 2025:

- Mark Campbell
- Christopher Evans
- Amelia Mustapha - appointed in September 2025
- Benjamin Szobody - appointed in September 2025
- Richard Mead - resigned in September 2025

PAYMENT OF SENIOR MEMBERS OF STAFF



The charity currently operates five role specific salary grades alongside the package provided to the Minister. A trustee-led subgroup is tasked to assess the organisational salary structure on an annual basis with reference to our values. This group then brings recommendations to the Trustee Board for approval. Staff may be consulted and included in any reviews but are not present at the point in any Board meeting to discuss and agree any changes.

PUBLIC BENEFIT

In exercising their powers and duties, the Trustees have had due regard to the Charity Commission's guidance on public benefit. The activities of One Church Brighton, including those undertaken through OCB Initiatives Ltd, are directed towards the relief of poverty, the advancement of education, the promotion of social inclusion, and the enhancement of community cohesion, wellbeing, and environmental stewardship.

The Trustees are satisfied that the Charity's activities in 2025 demonstrably further these charitable purposes and provide clear benefits to the public.
On behalf of the Board of Trustees



C Evans
Chair of Trustees
Date: 17/09/2026

ONE CHURCH BRIGHTON
(LIMITED BY GUARANTEE)
STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 DECEMBER 2025

The trustees of One Church Brighton are responsible for preparing the Trustees' Report and the accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 'The Financial Reporting Standard for the UK and Republic of Ireland'.

Charity law requires the trustees to prepare accounts for each financial year which give a true and fair view of the state of affairs of the group and of the incoming resources and application of resources, including the income and expenditure, of the group for that year.

In preparing these accounts, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities' SORP;
- make judgements and estimates that are reasonable and prudent; and
- assess the organisation's ability to continue as a going concern and prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the accounts comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

ONE CHURCH BRIGHTON
(LIMITED BY GUARANTEE)
REPORT OF THE INDEPENDENT AUDITORS

FOR THE YEAR ENDED 31 DECEMBER 2025

Opinion
We have audited the financial statements of One Church Brighton (the parent 'charitable company') and its subsidiary (the 'group') for the year ended 31 December 2025 on pages 21 to 35. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the group's and the parent charitable company's affairs as at 31 December 2025 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the group and charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charitable company's and groups ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the trustees' annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report (incorporating the directors' report) for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the trustees' report (incorporating the directors' report) has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the group and charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement set out on page 16, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website https://www.frc.org.uk/Our-Work/Audit/Audit-and-assurance/Standards-and-guidance/Standards-and-guidance-for-auditors/Auditors-responsibilities-for-audit/Description-of-auditors-responsibilities-for-audit.aspx. This description forms part of our auditor's report.

Extent to which the audit was considered capable of detecting irregularities, including fraud

The objectives of our audit, in respect to fraud, are: to identify and assess the risks of material misstatement of the financial statements due to fraud; to obtain sufficient appropriate audit evidence regarding the assessed risks of material misstatement due to fraud, through designing and implementing appropriate responses; and to respond appropriately to fraud or suspected fraud identified during the audit. However, the primary responsibility for the prevention and detection of fraud rests with both those charged with governance of the entity and its management.

Our approach was as follows:

- We identified areas of laws and regulations that could reasonably be expected to have a material effect on the financial statements from our general sector experience, and through discussion with the trustees, directors and other management (as required by auditing standards), and discussed with the trustees, directors and other management the policies and procedures regarding compliance with laws and regulations (see below);
- We identified the following areas as those most likely to have such an effect: health and safety; General Data Protection Regulation (GDPR); fraud; bribery and corruption; and employment law. Auditing standards limit the required audit procedures to identify non-compliance with these laws and regulations to enquiry of the trustees, directors and other management and inspection of regulatory and legal correspondence, if any. The identified actual or suspected non-compliance was not sufficiently significant to our audit to result in our response being identified as a key audit matter.
- We considered the legal and regulatory frameworks directly applicable to the financial statements reporting framework (FRS 102, the Companies Act 2006 and the Charities Act 2011) and the relevant tax compliance regulations in the UK;
- We considered the nature of the charity and group's operations, the control environment and financial performance.
- We communicated identified laws and regulations throughout our team and remained alert to any indications of non-compliance throughout the audit;
- We considered the procedures and controls that the charity and group has established to address risks identified, or that otherwise prevent, deter and detect fraud; and how senior management monitors those procedures and controls.

Based on this understanding we designed our audit procedures to identify non-compliance with such laws and regulations. Where the risk was considered to be higher, we performed audit procedures to address each identified fraud risk. These procedures included: testing manual journals; reviewing the financial statement disclosures and testing to supporting documentation; performing analytical procedures; and enquiring of management, and were designed to provide reasonable assurance that the financial statements were free from fraud or error.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. For example, the further removed non-compliance with laws and regulations (irregularities) is from the events and transactions reflected in the financial statements, the less likely the inherently limited procedures required by auditing standards would identify it. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

TC Group

Mark Cummins FCCA (Senior Statutory Auditor)
for and on behalf of TC Group
Statutory Auditor
Office: Steyning, West Sussex

Date: 22 September 2026

ONE CHURCH BRIGHTON
(LIMITED BY GUARANTEE)
CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 DECEMBER 2025

	Notes	Unrestricted funds	Restricted funds	Total 2025	Total 2024
Income from:		£	£	£	£
Donations & grants	3	**183,101**	**38,138**	**221,239**	229,991
Charitable activities	4	**207,963**	**78,513**	**286,476**	347,551
Other trading activities	5	**1,454,699**	**-**	**1,454,699**	915,658
Investment income – interest received		**1,964**	**-**	**1,964**	2,045
Total income		**1,847,727**	**116,651**	**1,964,378**	1,495,245
Expenditure on:					
Raising funds (including subsidiary expenditure)		**1,399,051**	**-**	**1,399,051**	842,204
Charitable activities		**381,194**	**125,381**	**506,575**	523,239
Total expenditure	6	**1,780,245**	**125,381**	**1,905,626**	1,365,443
Net income / (expenditure) and met movement in funds		**67,482**	**(8,730)**	**58,752**	129,802
Reconciliation of funds					
Fund balances at 1 January 2025		171,615	61,913	233,528	103,726
Fund balances at 31 December 2025	18	**239,097**	**53,183**	**292,280**	233,528

The statement of financial activities includes all gains and losses recognised in the period. All income and expenditure derives from continuing activities.

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

ONE CHURCH BRIGHTON
(LIMITED BY GUARANTEE)
CONSOLIDATED BALANCE SHEET

AS AT 31 DECEMBER 2025

	Notes	2025 £	2025 £	2024 £	2024 £
Fixed assets					
Tangible assets	12		**43,217**		-
Current assets					
Debtors	13	**136,925**		132,279	
Stock	14	**97,807**		71,420	
Cash at bank and in hand		**183,316**		225,555	
		418,048		429,254	
Creditors: amounts falling due within one year	15	**(143,985)**		(170,726)	
Net current assets			**274,063**		258,528
Creditors: amounts falling due in more than one year	16		**(25,000)**		(25,000)
Net assets			**292,280**		233,528
The funds of the charity:					
Restricted income funds	17		**53,183**		61,913
Unrestricted income funds			**239,097**		171,615
Total funds			**292,280**		233,528

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

The notes on pages 25 to 35 form part of these accounts.

The accounts were approved by the Board on 17/09/2026

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C Evans
Trustee

Company Registration No. 07518188

ONE CHURCH BRIGHTON
(LIMITED BY GUARANTEE)
CHARITY BALANCE SHEET

AS AT 31 DECEMBER 2025

	Notes	2025 £	£	2024 £	£
Fixed assets					
Investment in subsidiary	10		**100,100**		100
Current assets					
Debtors	13	**149,374**		280,821	
Cash at bank and in hand		**112,514**		125,295	
		261,888		406,116	
Creditors: amounts falling due within one year	15	**(54,904)**		(120,521)	
Net current assets			**206,984**		285,595
Net assets			**307,084**		285,695
The funds of the charity:					
Restricted income funds	17		**53,183**		61,913
Unrestricted income funds			**253,901**		223,782
Total fund			**307,084**		285,695

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

The notes on pages 25 to 35 form part of these accounts.

The accounts were approved by the Board on 17/09/2026

.....

C Evans
Trustee

Company Registration No. 07518188

ONE CHURCH BRIGHTON
(LIMITED BY GUARANTEE)
CONSOLIDATED CASH FLOW STATEMENT

FOR THE YEAR ENDED 31 DECEMBER 2025

	Not	2025 £	£	2024 £	£
Cash flows from operating activities					
Net income for the year		**58,752**		129,802	
Increase in debtors	**13**	**(4,646)**		(56,310)	
Increase in stock	**14**	**(26,387)**		(19,135)	
Decrease in creditors	**15**	**(26,741)**		(14,157)	
Depreciation charged	**12**	**6,165**		-	
Investment income		**(1,964)**		(2,045)	
Net cash provided by operating activities			**5,179**		38,155
Cash flows from investing activities					
Purchase of plant and machinery		**(49,382)**		-	
Investment income		**1,964**		2,045	
Cash provided by / (used in) investing activities			**(47,418)**		2,045
Cash flows from financing activities					
Bank loan	**16**	**-**		25,000	
Cash provided by financing activities			**-**		25,000
Increase/(decrease) in cash			**(42,239)**		65,200
Cash and cash equivalents at the beginning of the year			**225,555**		160,355
Cash and cash equivalents at the end of the year			**183,316**		225,555

Analysis of net cash/(debt)	**At 1 January 2025**	**Cash flow**	**Non-cash charges**	**At 31 December 2025**
Cash				
Cash at bank and in hand	225,555	**(42,239)**	-	**183,316**
Debt				
Debts falling due after 1 year	(25,000)	-	-	**(25,000)**
Net cash	200,555	**(42,239)**	-	**158,316**

ONE CHURCH BRIGHTON
(LIMITED BY GUARANTEE)
NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2025

1 Statutory information

One Church Brighton is a charitable company, limited by guarantee, registered in England and Wales. The charitable company's registered number and registered office address can be found on the Legal and Administrative Information page.

2 Accounting policies

2.1 Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) – (Charities SORP (FRS102)), and the Companies Act 2006.

One Church Brighton meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

After making appropriate enquiries, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. There are no material uncertainties about the group's ability to continue as a going concern.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £1.

2.2 Consolidated accounts

The financial statements consolidate the results of the charity and its wholly owned subsidiary, OCB Initiatives Limited on a line by line basis. A separate Statement of Financial Activities and Income and Expenditure Account for the charity has not been presented as the group has taken advantage of the exemption afforded by section 408 of the Companies Act 2006.

2.3 Income

All incoming resources are included in the Statement of Financial Activities when the charity is legally entitled to the income, it is probable the income will be received and the amount can be quantified with reasonable accuracy.

Where donations and grants are restricted to future accounting periods, they are deferred and recognised in those future accounting periods. Grants for immediate financial support and assistance, or to reimburse costs previously incurred, are recognised immediately.

Income from charitable activities comprises church activities and grants awarded for activities undertaken by the charity's project partners.

Subsidiary income includes retail sales primarily through the Skylark Coffee Café. Revenue from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have passed to the buyer (usually on dispatch of the goods), the amount of revenue can be measured reliably, it is probable that the economic benefits associated with the transaction will flow to the entity and the costs incurred or to be incurred in respect of the transaction can be measured reliably.

2 Accounting Policies (continued)

2.4 Expenditure and basis of apportioning costs

Expenditure is accounted for on an accruals basis with the irrecoverable element of VAT included with the item to which it relates and has been classified under headings that aggregate all costs related to the category.

Charitable activities comprises all expenditure directly relating to the objectives of the charity.

Governance costs (included within Support costs) comprises all costs associated with constitutional and statutory requirements with which the charity must comply.

2.5 Investments

Interests in subsidiaries are initially measured at cost and subsequently measured at cost less any accumulated impairment losses. The investments are assessed for impairment at each reporting date and any impairment losses or reversals of impairment losses are recognised immediately in the Statement of Financial Activities.

2.6 Tangible fixed assets

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided as the following annual rates in order to write off each asset over its estimated useful life.

Computer equipment	10% - 33% on cost

2.7 Stock

Stocks are valued at the lower of cost and net realisable value.

2.8 Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.9 Cash at bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments. The trustees seek to use short term deposits to maximise the return on monies held at the bank and to manage cash flow.

2.10 Creditors and provisions

Creditors and provisions are recognised where the charity has present obligation resulting from a past event that will probably result in a transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably.

2.11 Fund Accounting

Unrestricted funds are to be used in accordance with the charitable objectives at the discretion of the Trustees.

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

2 Accounting policies (continued)

2.12 Critical accounting estimates and judgements

In the application of the group's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised.

The trustees do not consider that there are any critical estimates or areas of judgement that need to be brought to the attention of the readers of the financial statements.

3 Income from donations and grants

	2025	2024
	£	£
Donations	**192,167**	199,795
Grants	**-**	5,000
Gift aid	**29,072**	25,196
	221,239	229,991

All donations received in 2025 and 2024 were unrestricted.

4 Income from charitable activities

	2025	2024
	£	£
Unrestricted income:		
Income for projects	**41,338**	42,826
BU Property Trust	**3,060**	8,827
Enterprise income - primary	**15,757**	17,812
Enterprise income – primary (VAT exempt)	**48,342**	30,115
Rental and other income (primary)	**106,024**	89,764
	214,521	189,344
Restricted income:		
Income for projects	**71,955**	158,207
	286,476	347,551

5 Income from trading activities

	2025	2024
	£	£
Rental and other income (non primary)	**64,732**	37,093
Enterprise income (non primary) – including trading subsidiary	**1,389,967**	878,565
	1,454,699	915,658

All trading income in 2025 and 2024 was unrestricted.

6 Total expenditure

	Staff costs £	Other costs £	Total 2025 £	Total 2024 £
Expenditure on raising funds				
Fundraising	8,703	216	**8,919**	11,206
Subsidiary expenditure	388,759	1,001,373	**1,390,132**	830,998
	397,462	1,001,589	**1,399,051**	842,204
Expenditure on charitable activities				
Activities undertaken directly	235,330	89,443	**324,773**	354,654
Support costs	117,838	63,964	**181,802**	168,585
	353,168	153,407	**506,575**	523,239
	750,630	**1,154,996**	**1,905,626**	1,365,443

Analysis of support costs (including Governance costs)

	Total 2025 £	Total 2024 £
Governance costs		
Auditors' remuneration for audit services	**14,000**	11,000
Support costs		
Wages and salaries	**117,838**	115,164
General office and administration	**47,216**	40,081
Auditors' remuneration for non audit services	**2,748**	2,340
	181,802	168,585

Included within other costs are governance costs relating to the Audit fee of £14,000 (2024: £11,000). This also included auditors' remuneration for non-audit services for payroll, registered office fees and tax support of £2,748 (2024: £2,340).

7 Trustees

During the year Trustees (or persons connected with them) were reimbursed expenses £7,172 (2024: £3,449).

One trustee received remuneration and employment benefits totalling £42,774 for his role as Minister of One Church Brighton during the year (2024: £40,894). During the year trustees made donations to the charity totalling £25,110 (2024: £55,360). Donations totalling £19,200 were received from spouses of trustees (2024: £2,450).

8 Staff costs

Number of average employees

The average number of employees during the year was

	2025 Number	2024 Number
Administration, marketing and commercial	**35**	26

	2025 £	2024 £
Wages and salaries	**666,460**	507,344
Social security	**53,782**	32,338
Pension costs	**30,388**	23,931
	750,630	563,613

There were no employees whose annual remuneration was £60,000 or more (2024: none).

The key management personnel of the charity comprises the Minister. Total employment benefits including employers national insurance and pension contributions were £42,774 (2024: £40,894).

9 Taxation

The charitable company is registered as a charity and all of its income falls within the exemptions under Part 11 of the Corporation Tax Act 2010.

10 Subsidiaries

The wholly owned subsidiary OCB Initiatives Limited is incorporated in England and Wales (company number: 12447922).

The summary financial performance of the subsidiary is as follows:

	2025 £	2024 £
Turnover	**1,382,376**	884,686
Other income	**7,558**	7,239
Staff costs	**(388,759)**	(225,391)
Depreciation	**(6,165)**	-
Other costs	**(957,842)**	(673,792)
Profit/(loss)	**37,168**	(7,258)

The company generates income through retail sales, primarily through the Skylark Coffee café. All activities are consolidated on a line by line basis in the Statement of Financial Activities into unrestricted funds. The subsidiary shares a principal office address with the parent charity.

One Church Brighton owns 100% of the share capital of OCB Initiatives, represented by 100,100 ordinary shares of £1.

11 Comparative Statement of Financial Activities – Year ended 31 December 2024

	Unrestricted funds £	Restricted funds £	Total 2024 £
Income from:			
Donations & grants	229,991	-	229,991
Charitable activities	189,344	158,207	347,551
Other trading income	915,658	-	915,658
Investment income – interest income	2,045	-	2,045
Total income	1,337,038	158,207	1,495,245
Expenditure on:			
Raising funds	842,204	-	842,204
Charitable activities	412,927	110,312	523,239
Total expenditure	1,255,131	110,312	1,365,443
Net income	81,907	47,895	129,802
Transfer between funds	(14,018)	14,018	-
Net movement in funds	67,889	61,913	129,802
Reconciliation of funds			
Fund balances at 1 January 2024	103,726	-	103,726
Fund balances at 31 December 2024	171,615	61,913	233,528

12 Tangible fixed assets

	Plant and machinery £
Cost	
At 1 January 2025	-
Additions	49,382
At 31 December 2025	**49,382**
Depreciation	
At 1 January 2025	-
Charge for the year	6,165
At 31 December 2025	**6,165**
Net book value	
At 31 December 2025	**43,217**
At 31 December 2024	-

13 Debtors

	Group		Charity	
	2025	2024	**2025**	2024
	£	£	**£**	£
Trade debtors	**70,765**	49,858	**19,122**	12,426
Other debtors	**66,160**	82,421	**37,660**	66,712
Amounts owed from group undertakings	**-**	-	**92,592**	201,683
	136,925	132,279	**149,374**	280,821

14 Stock

	Group		Charity	
	2025	2024	**2025**	2024
	£	£	**£**	£
Stocks	**97,807**	71,420	**-**	-

15 Creditors: amounts falling due within one year

	Group		Charity	
	2025	2024	**2025**	2024
	£	£	**£**	£
Trade creditors	**64,701**	38,684	**13,127**	26,384
Accruals and deferred income	**50,227**	120,217	**15,467**	70,012
Tax and other social security	**14,596**	12,300	**14,596**	12,300
Other creditors	**14,461**	11,825	**11,714**	11,825
	143,985	170,726	**54,904**	120,521

Deferred income analysis:

	Group		Charity	
	2025	2024	**2025**	2024
	£	£	**£**	£
Deferred income at 1 January 2025	**65,162**	129,351	**65,162**	129,351
Released in year	**(65,162)**	(129,351)	**(65,162)**	(129,351)
Deferred in year	**8,467**	65,162	**8,467**	65,162
Deferred income at 31 December 2025	**8,467**	65,162	**8,467**	65,162

16 Creditors: amounts falling due in more than one year

	Group		Charity	
	2025	2024	**2025**	2024
	£	£	**£**	£
Business loan	**25,000**	25,000	**-**	-

The business loans above was received from Turus Holdings, a company of which Mark Campbell is also a director, in 2024. The loan is interest free for the first 2 years, after which interest is charged in line with the Bank of England base rate plus 5%. It is expected that the repayment of the capital shall commence 18 months after the commencement of the loan.

17 Restricted funds

The income of the charity includes restricted funds comprising of the following donations and grants held for specific purposes:

	Balance at 1 January 2025	Incoming resources	Resources expensed	Transfers	Balance at 31 December 2025
	£	£	£	£	£
Sussex Community Foundation	-	3,000	-	-	**3,000**
Benefact Trust	50,000	-	(25,000)	-	**25,000**
Garfield Weston	-	25,000	(25,000)	-	-
SHED	6,913	10,000	(8,313)	-	**8,600**
Rosaz	5,000	5,000	(5,000)	-	**5,000**
Chalk Cliffs	-	2,500	(1,250)	-	**1,250**
Ernest Klienwort	-	6,580	(1,097)	-	**5,483**
The Jerusalem Trust	-	2,250	(2,250)	-	-
Derek and Ellen Dodgson Foundation	-	5,000	(5,000)	-	-
Meals and More	-	4,625	(1,775)	-	**2,850**
BHCC HSF 7	-	8,000	(6,000)	-	**2,000**
Turus Trust	-	3,000	(3,000)	-	-
BHCC/Home Office	-	3,558	(3,558)	-	-
Donations to projects	-	38,138	(38,138)	-	-
	61,913	116,651	(125,381)	-	**53,183**

Sussex Community Foundation – Funding provided to support the Rock Farm project.
Benefact Trust – Funding provided to support the One Thing Community Programme.
Garfield Weston – Funding provided to support the Pro Barista Project.
SHED – Funding provided to support staff costs for the Reading Room and Youth work.
Rosaz – Funding provided to support costs incurred operating the Chomp Project.
Chalk Cliffs - Funding provided to support One Youth Transitions programme.
Ernest Klienwort - Funding to support staff costs for a Community Coordinator for A One Thing Community Programme.
The Jerusalem Trust - Funding provided to support growing projects at Rock Farm.
Derek and Ellen Dodgson Foundation - Funding provided to support growing projects at Rock Farm.
Meals and More - Funding provided to support Chomp project across Brighton and Hove.
BHCC HSF 7 - Funding provided to support Chomp Families across Brighton and Hove.
Turus Trust - Funding provided to support family relocation and rent costs in the Afghan Citizens Resettlement Scheme.
BHCC / Home Office - Funding provided for ESOL support for family in Afghan Citizens Resettlement Scheme.
Donations to projects – Funding provided to support charitable projects.

18 Analysis of net assets between funds

Group	Unrestricted funds	Restricted funds	Total
	£	£	£
Fund balances at 31 December 2025 are represented by:			
Non-current assets	43,217	-	**43,217**
Current assets	364,865	53,183	**418,048**
Creditors: falling due within one year	(143,985)	-	**(143,985)**
Creditors: falling due in more than one year	(25,000)	-	**(25,000)**
	239,097	53,183	**292,280**

	Unrestricted funds	Restricted funds	Total
	£	£	£
Fund balances at 31 December 2024 are represented by:			
Current assets	367,341	61,913	**429,254**
Creditors: falling due within one year	(170,726)	-	**(170,726)**
Creditors: falling due in more than one year	(25,000)	-	**(25,000)**
	171,615	61,913	**233,528**

Charity	Unrestricted funds	Restricted funds	Total
	£	£	£
Fund balances at 31 December 2025 are represented by:			
Investments	100,100	-	**100,100**
Current assets	208,705	53,183	**261,888**
Creditors: falling due within one year	(54,904)	-	**(54,904)**
	253,901	53,183	**307,084**

	Unrestricted funds	Restricted funds	Total
	£	£	£
Fund balances at 31 December 2024 are represented by:			
Investments	100	-	**100**
Current assets	344,203	61,913	**406,116**
Creditors: falling due within one year	(120,521)	-	**(120,521)**
	223,782	61,913	**285,695**

19 Commitments under operating leases

As at 31 December 2025 the group had total commitments under non-cancellable operating leases payable as follows:

	Land & Buildings		Other	
	2025	2024	**2025**	2024
	£	£	**£**	£
Within one year	**50,650**	25,325	**1,104**	1,104
Between one and five years	**75,000**	50,000	**3,036**	4,140
	125,650	75,325	**4,140**	5,244

20 Liability of members

One Church Brighton is a company limited by guarantee and has no share capital. In the event of the company being wound up the liability of the members is limited to £1 each.

21 Related parties and control

The key management personnel of the charity and its subsidiary included the Trustees and the Minister. Total consideration (including employer's national insurance and employers pension contributions) paid to key management personnel during the period is disclosed in note 7.

The charity has taken advantage of the exemption, under the terms of Financial Reporting Standard 102 ' The Financial Reporting Standard applicable in the UK and Republic of Ireland', not to disclose related party transactions with wholly owned subsidiaries within the group.

Other related party transactions are disclosed in notes 7 and 16.

22 Control

The charity was under the control of the Trustees during the period of review.