ONE

One Church Lancs

Report and Financial Statements
for the year ending

31st March 2026

Charity No:- 1201061

One Church Lancs
60 Market Street
Church
ACCRINGTON BB5 0DN

One Church Lancs

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for the Year Ended 31st March 2026

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ONE CHURCH LANCS CHARITY & ADMINISTRATIVE DETAILS

Annual Return for 2025 -2026

Charity number 1201061

Trustees
Simon Rushton – Chair
Benjamin Uttley
Rachel Sollis
Timothy Haywood

Secretary
Rachel Schofield

Bankers
Current Account
Lloyds Bank
Foregate Street,
CHESTER,
PO BOX 1000,
BX1 1LT

Current Account (Temporary)
Lloyds Bank
2 Peel Street,
ACCRINGTON
BB5 1EP

Independent Examiner
Victoria Jane Forshaw MAAT
Association of Accounting Technicians
2 Shuttleworth Street
Rishton
Blackburn
Lancashire
BB1 4LX

One Church Lancs (Charity Reg No: 1201061)
Annual Report of the Trustees Ended 31 March 2026

Trustees:
Simon Rushton - Chair
Benjamin Uttley
Rachel Sollis
Timothy Haywood

The trustees present their annual report and financial statements for One Church Lancs (Charity Registration Number 1201061) for the accounting period ended 31 March 2026.

The financial statements have been prepared in accordance with the Charities Act 2011, the charity's governing document, and 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 United Kingdom and Republic of Ireland (FRS 102).

The trustees have had due regard to the Charity Commission's guidance on public benefit when planning and undertaking the charity's activities during the year.

The past year has been one of significant growth, strengthening, and opportunity. Whilst numerical growth has been encouraging, the trustees believe the most important developments have taken place beneath the surface. Throughout the year we have continued to strengthen the foundations of the church through discipleship, leadership development, prayer, pastoral care, community engagement, and responsible stewardship of the resources entrusted to us.

Our vision remains simple: to see people encounter Jesus, grow in faith, discover purpose, and positively impact their communities. Throughout this year we have sought to remain faithful to that calling by serving both the spiritual and practical needs of those around us.

The church has continued to develop a culture centred around the vision of "One More" — one more person encountering Jesus, one more life transformed, one more family supported, and one more opportunity to demonstrate the love of Christ in practical ways. This vision has influenced both our church ministries and our community outreach throughout the year.

The trustees are particularly encouraged by the increasing opportunities to support vulnerable individuals and families across Lancashire. Whilst many people initially access support through practical hardship provision, we continue to see the importance of walking alongside individuals over the longer term, helping them build confidence, resilience, connection, and hope. We remain grateful for the dedication of our volunteers, leaders, donors, trustees, and supporters whose generosity of time, finances, and prayer make the work of the charity possible. Together we have seen lives changed spiritually, emotionally, socially, and practically.

Vision, Mission and Values
One Church Lancs exists to advance the Christian faith, relieve poverty and hardship, promote wellbeing, and provide support to individuals and families within our community. Throughout the year, our vision has continued to be shaped by a simple but intentional focus: "One More." For us, this is not merely a slogan but a culture. It reflects our desire to remain outward-looking, ensuring that every individual matters and that no person is overlooked.

Whether through church ministry, community engagement, pastoral care, or practical support, we seek to create opportunities for one more person to encounter Jesus, one more family to receive support, and one more life to experience hope.

Our values continue to guide everything we do:

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

These values underpin our decision-making, governance, ministry activities, and engagement with the wider community.

Year in Review
This year has seen continued growth in both church life and community engagement.

Highlights from the year include:

- 10 full-immersion baptisms
- Continued growth in discipleship and prayer ministry
- Expansion of pastoral care and wellbeing support
- Support provided to 1,229 households through various community hardship initiatives
- More than £60,000 distributed in practical hardship support
- 357 households supported through partnership with the Household Support Fund partnership
- 60 households supported through funding received from the Asda Foundation
- Ongoing development of leadership, volunteer, and ministry teams

The trustees believe these outcomes demonstrate both the spiritual and practical impact of the charity's work and provide encouragement as we look towards the future.

Throughout this report we provide further detail regarding the activities undertaken and the public benefit delivered during the year.

Spiritual Growth and Discipleship
The trustees believe that spiritual growth remains at the heart of the charity's purpose and activities. Throughout the year, One Church Lancs has sought to create opportunities for people to encounter Jesus, deepen their faith, develop meaningful relationships, and grow as disciples.

The year has been marked by encouraging signs of spiritual growth across the church community. We have celebrated a number of first-time commitments to faith alongside individuals taking significant steps in their personal discipleship journeys. For the trustees, these moments remain some of the most important indicators of the church's impact and effectiveness.

Teaching and discipleship continued to form a central part of church life. Through a variety of sermon series, Bible teaching, prayer gatherings, and small group opportunities, individuals were encouraged to explore Scripture, deepen their understanding of faith, and apply biblical principles to everyday life.

Particular emphasis was placed on developing a culture of intentional discipleship through our "One More" vision, encouraging members to actively share their faith, invite others into community, and support one another in spiritual growth.

Prayer has continued to play a significant role in the life of the church. During the year, a dedicated Prayer Ministry Team was established to provide prayer support during services and to help cultivate a culture of prayer throughout the wider church family. Participation in prayer and fasting initiatives has also increased, reflecting a growing hunger for spiritual formation and dependence upon God.

The church has continued to invest in the next generation through Children's Church and Youth Church activities. These ministries provide age-appropriate teaching, discipleship, and opportunities for young people to explore and develop their faith within a safe and supportive environment.

The trustees have also been encouraged by the number of individuals stepping into areas of service and leadership. As people grow in confidence and faith, many have begun volunteering within church ministries and community projects, demonstrating a desire not only to receive support but to actively contribute to the life and mission of the church.

Whilst attendance figures provide one measure of church life, the trustees recognise that spiritual growth is often reflected in less visible ways: increased prayerfulness, deeper relationships, acts of service, public declarations of faith, and a growing commitment to living out Christian values within everyday life. We are grateful for the evidence of these things throughout the year and remain committed to creating environments where people can continue to grow in faith and discipleship.

Baptisms

One of the greatest highlights of the year has been the celebration of 10 full-immersion baptisms. For the trustees, baptisms remain one of the clearest demonstrations of lives being transformed through faith and individuals making a public declaration of their commitment to follow Jesus Christ.

Each baptism represents a unique journey. Those baptised have come from a variety of backgrounds and life experiences, many having faced significant personal challenges, including poor mental health, addiction, isolation, bereavement, family difficulties, and periods of uncertainty. To witness individuals openly sharing their faith and taking this important step has been both humbling and encouraging for the church community.

All baptisms continue to take place at the home of Simon and Valda, affectionately known within the local community as our "Backyard Baptisms." What began as a practical solution has become a valued and distinctive part of church life. The informal setting creates a welcoming and relaxed environment where family members, friends, church members, and members of the wider community can gather to celebrate this significant occasion.

These events are much more than a baptism service. They provide opportunities for connection, conversation, and hospitality, with food and refreshments shared throughout the day. Many attendees have little previous connection with church life, and the relaxed setting often enables meaningful conversations that may not otherwise take place within a traditional church building.

The atmosphere is one of genuine celebration and individuals are encouraged as they publicly declare their faith as they go through the baptismal waters. For many families, it is a memorable occasion that brings together multiple generations and creates opportunities for loved ones to witness the impact that faith has had upon the person being baptised.

The trustees are particularly grateful for the willingness of Simon and Valda to open their home so generously throughout the year. The Backyard Baptisms have become a powerful reminder that the church is not simply a building but a community of people gathering to celebrate God's work in the lives of others.

The trustees give thanks for each individual who has been baptised during the year and pray that they will continue to grow in faith, confidence, and discipleship as part of the church family.

Community Hardship Support

Supporting individuals and families experiencing hardship remains one of the charity's most significant areas of community engagement. As the ongoing cost-of-living pressures continue to affect many households, the need for practical, compassionate support has remained consistently high throughout the year.

During the year, One Church Lancs provided support to 1,229 households across the local community through a range of hardship relief initiatives. This included emergency assistance, practical support, advocacy, benefit guidance, and household essentials. The charity distributed in excess of £60,000 in direct hardship support through a combination of church donations, restricted charitable giving, local authority funding, and grant support.

A significant aspect of this work was delivered in partnership with the Household Support Fund (HSF). Through this partnership, 357 households received support during the year, including families with children, pensioners, unpaid carers, and individuals living with disabilities. Household Support Fund resources were primarily used to purchase essential food, toiletries, and household items, helping families through periods of acute financial pressure.

The charity also received a grant of £750 from the Asda Foundation, enabling a further 60 households to receive practical support and assistance.

Church donations and designated hardship funding continued to play a vital role in expanding the reach of this work. By combining external funding with charitable giving, the charity was able to provide comprehensive support packages tailored to individual circumstances, ensuring that assistance reached those experiencing both immediate crisis and longer-term hardship.

Support provided during the year included:

- Emergency food parcels and full household shops
- Gas and electricity support
- Toiletries and hygiene products
- School uniforms and children's clothing
- Work clothing and equipment to help individuals access or remain in employment
- Petrol and transport assistance for those travelling to work or essential appointments
- Basic medical supplies and health-related support
- Household essentials and emergency provision
- Assistance with benefit applications, including Personal Independence Payment (PIP) & Universal claims
- Signposting and advocacy to health, welfare and specialist support services

Many of those supported were working households experiencing temporary financial crisis, often caused by illness, bereavement, reduced income, family breakdown, or unexpected household expenses. Increasingly, the charity is also seeing growing levels of hardship amongst pensioners, carers, and individuals whose incomes place them just above the threshold for statutory support.

Alongside meeting immediate needs, the charity seeks to address the causes and consequences of hardship by helping individuals access benefits, healthcare services, community resources, and employment opportunities. In many cases, timely intervention has prevented households from reaching crisis point, enabled individuals to remain in work, and helped vulnerable residents access support to which they were entitled.

The trustees remain grateful to all donors, grant providers, volunteers, and partner organisations whose support has enabled the charity to continue delivering practical help, dignity, and hope to those facing challenging circumstances.

Pastoral Care and Community Wellbeing

Alongside practical hardship support, One Church Lancs continues to provide significant pastoral and wellbeing support to individuals experiencing isolation, bereavement, poor mental health, family difficulties, and other challenging life circumstances.

Many of those accessing emergency support require more than practical assistance. They often face complex barriers including loneliness, low confidence, grief, poor mental health, financial anxiety, caring responsibilities, unemployment, and difficulty accessing services independently. The charity seeks to provide a relational and person-centred approach, recognising that long-term change is often achieved through trust, consistency, and ongoing support.

Support is frequently delivered through one-to-one meetings, home visits, telephone contact, and community activities within the Church. Individuals are supported to attend appointments, complete forms, access benefits, engage with healthcare professionals, explore employment opportunities, and connect with other services where appropriate. Assistance has included support with Personal Independence Payment (PIP) applications, advocacy with external agencies, CV preparation, and guidance for those seeking to re-enter employment.

Throughout the year, the charity continued to create opportunities for people to build meaningful relationships and reduce social isolation. Many individuals who initially engaged through hardship support have progressed towards greater confidence, independence, and community involvement. Several people supported by the charity have subsequently become volunteers themselves, using their own experiences to encourage and support others.

The trustees recognise that isolation and poor wellbeing can have a significant impact on individuals, families, and communities. By providing both practical help and ongoing pastoral support, the charity seeks not only to address immediate needs but also to promote dignity, resilience, connection, and hope.

This work continues to be an important expression of the charity's commitment to supporting vulnerable members of the community and helping individuals overcome barriers that prevent them from flourishing.

Community Projects and Seasonal Initiatives
Throughout the year, One Church Lancs continued to deliver a range of community-focused projects designed to strengthen relationships, reduce isolation, and demonstrate practical acts of kindness within the local community.

Many of these initiatives are centred around key times of the year when loneliness, financial pressure, or personal loss can be particularly difficult. Through these projects, the charity seeks to ensure that individuals and families feel valued, remembered, and connected to their community.

Christmas Community Outreach
Christmas remains one of the charity's largest annual community initiatives. During the year, support was provided through Christmas food provision, toys, gift vouchers, energy support, and practical assistance to individuals and families experiencing hardship.

Alongside this practical support, the church hosted a community Christmas celebration featuring a Nativity presentation, seasonal activities, refreshments, Santa's Grotto, and visits from donkeys. The event provided a welcoming environment for families and members of the wider community to come together and celebrate during the festive season.

The trustees recognise that Christmas can be a particularly challenging time for many households due to financial pressures, bereavement, isolation, and increased living costs. These initiatives sought to ensure that individuals and families were able to experience joy, connection, and support during this period.

Choose Love Week
During February, the church continued its annual "Choose Love" initiative. This project encourages acts of kindness and generosity both within the church and across the wider community.

Through gifts, encouragement, and practical acts of support, the initiative seeks to reach individuals who may be experiencing loneliness, grief, isolation, or other personal challenges. Whilst not primarily a fundraising initiative, members of the church regularly contribute towards the project after recognising the positive impact it has upon recipients.

The trustees continue to be encouraged by the way this initiative creates opportunities for meaningful conversations, community connection, and the demonstration of compassion in practical ways.

Mother's Day and Father's Day Outreach
During the year, the church expanded its Mother's Day and Father's Day initiatives beyond the church congregation and into the wider community.

Small gifts and acts of appreciation were distributed as a way of recognising and celebrating parents, carers, and significant role models. These initiatives also provided opportunities to engage with individuals who may otherwise have little connection with church activities.

The trustees recognise that occasions such as Mother's Day and Father's Day can evoke a range of emotions, particularly for those who have experienced bereavement, estrangement, or other personal challenges. The projects therefore sought to offer encouragement, support, and kindness whilst recognising the importance of these relationships.

Community Bibles and Wellbeing Resources
A growing area of community engagement during the year has been the provision of Bibles, devotional materials, and self-help resources.

Increasing numbers of individuals have requested Bibles and wellbeing-related books, often following conversations arising through community support activities, pastoral care, or church events. In response, the charity has continued to provide resources designed to support spiritual exploration, personal growth, wellbeing, and resilience.

The trustees are encouraged by the growing interest in these resources and the opportunities they provide for ongoing conversation, discipleship, and personal development.

Through each of these projects, the charity seeks to create opportunities for connection, encouragement, and hope whilst demonstrating Christian values through practical acts of service within the local community.

Supporting Other Charities and Community Organisations
One Church Lancs believes that generosity should extend beyond our own activities and programmes. Throughout the year, the charity continued its commitment to supporting other organisations, initiatives, and causes that are making a positive difference within our communities.

Financial donations, practical resources, and other support were provided to a variety of external charities, schools, nurseries, food provision projects, youth initiatives, hospices, mental health campaigns, and individual fundraising efforts. These contributions enabled the charity to play a small part in strengthening the wider network of support available to local people.

The trustees recognise that many organisations are working tirelessly to address complex social challenges and believe that partnership and collaboration often achieve greater impact than working alone. Supporting the work of others allows the charity's reach to extend beyond its own direct activities and contributes to the wellbeing of the wider community.

This commitment reflects an important principle that underpins the culture of One Church Lancs: we believe we are blessed to be a blessing to others. Whether through financial support, volunteering, practical assistance, or partnership working, we seek to use the resources entrusted to us to benefit as many people as possible.

The trustees remain grateful for the relationships developed with local organisations and look forward to continuing to work alongside others to serve our communities in the years ahead.

Financial Review
The trustees are pleased to report another year of financial stability and growth.

Total income for the year increased to £145,984 (2024/25: £116,923), reflecting continued generosity from church members and supporters together with successful grant funding partnerships.

Voluntary income through donations and legacies increased significantly during the year, rising from £70,041 to £98,558. Gift Aid income also increased, demonstrating the ongoing commitment of supporters to the work and mission of the charity.

The charity continued to benefit from grant funding including Awards for All, the Household Support Fund, and support from the Asda Foundation. These partnerships enabled One Church Lancs to extend its community impact and provide practical support to individuals and families experiencing hardship.

Expenditure totalled £144,976 (2024/25: £116,892). A substantial proportion of expenditure was directed towards charitable activities, including community hardship support, pastoral care, church ministry, children's and youth activities, community projects, and the provision of operating spaces used to deliver services and activities.

Community Hardship Support remained one of the charity's largest areas of expenditure, with £62,290 distributed during the year. The trustees are particularly encouraged that a significant proportion of the charity's resources continue to be directed towards frontline ministry, community support, and charitable activities, reflecting the organisation's commitment to maximising impact within the communities it serves. This reflects the trustees' ongoing commitment to relieving poverty and supporting vulnerable households within the local community.

The year concluded with a surplus of £1,008 and unrestricted reserves of £12,552. The trustees are satisfied that the charity remains financially stable and is well positioned to continue pursuing its charitable objectives whilst responding to emerging opportunities and community needs.
The trustees remain committed to exercising good stewardship over all funds received and ensuring that resources are used effectively to maximise charitable impact and public benefit.

Reserves Policy
The trustees recognise the importance of maintaining appropriate reserves to safeguard the ongoing work of the charity and provide financial stability during periods of uncertainty.

The charity's policy is to maintain unrestricted reserves sufficient to meet short-term operational commitments and to enable the charity to respond to unforeseen circumstances or opportunities that align with its charitable objectives.

At 31 March 2026, unrestricted reserves stood at £12,552. The trustees consider this level of reserves to be appropriate for the current size and activities of the charity and will continue to review the position regularly as the charity grows and develops.

Looking Forward
As trustees, we remain deeply grateful for God's faithfulness throughout the year and encouraged by the opportunities that continue to emerge both within the church and across the wider community.

Whilst the need within our communities remains significant, we are encouraged by the increasing opportunities to serve, support, and walk alongside individuals and families facing challenging circumstances. Throughout the year we have seen lives impacted through practical hardship support, pastoral care, community outreach, discipleship, and public declarations of faith through baptism.

Looking ahead, we remain committed to strengthening the foundations of the church, developing leaders and volunteers, expanding our community impact, and creating further opportunities for people to encounter Jesus and grow in faith. We also look forward to building upon existing partnerships with local organisations, schools, charities, funders, and local authorities in order to maximise the support available to those most in need.

The trustees recognise that many individuals and families continue to face financial hardship, isolation, poor mental health, and other significant challenges. As a charity, we remain committed to responding with compassion, practical support, and a long-term approach that seeks not only to meet immediate needs but also to build confidence, resilience, connection, and hope.

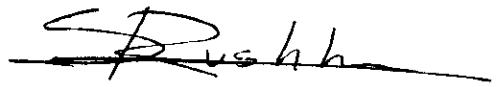
None of the work outlined within this report would be possible without the commitment and generosity of our volunteers, ministry leaders, trustees, donors, partner organisations, and supporters. Many give sacrificially of their time, skills, finances, and prayer to serve others and strengthen our communities. The trustees would like to place on record their sincere appreciation for every individual who has contributed throughout the year.

We also extend our gratitude to the organisations and grant providers who have partnered with us during the year, including Awards for All, the Household Support Fund, the Asda Foundation, and many other community partners whose support has enabled the charity to extend its reach and impact.

As we look towards the future, we do so with gratitude for all that has been achieved, humility regarding the challenges that remain, and confidence that One Church Lancs can continue to make a meaningful difference in the lives of individuals, families, and communities across Lancashire.

The trustees believe that the charity remains well positioned to continue fulfilling its charitable objectives whilst remaining faithful to its vision of reaching "One More" person with hope, support, and the love of Jesus Christ.

Signed on behalf of Trustees who approve this information



Simon Rushton
Chair of Trustees Agreed 18/06/2026

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

Independent examiner's report to the trustees of One Church Lancs I report to the charity trustees on my examination of the accounts of the One Church Lancs (CIO) for the accounting period ended 31 March 2026.

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

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

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

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

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or

2. the accounts do not accord with those records; or

3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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

Victoria Jane Forshaw MAAT
Association of Accounting Technicians
2 Shuttleworth Street
Rishton
Blackburn
Lancashire
BB1 4LX

18 June 2026

One Church Lancs
Statement of Financial Activities for the Accounting Period
Ended 31 March 2026

INCOME FROM

Charitable Activities	Notes	Unrestricted Funds	Restricted Funds	Total Funds 2025-2026	Total Funds 2024-2025
Donations & Legacies	2	44,072	54,486	98,558	70,041
Employment Allowance		-	279	279	50
Funding:Asda Foundation		-	750	750	-
Funding: Awards for All		-	9,980	9,980	10,015
Funding: Household Support Fund		-	11,000	11,000	16,000
Funding: The Grace Trust		-	-	-	1,000
Gift Aid received		25,416	-	25,416	19,812
Interest Deposited		1	-	1	5
		69,489	76,495	145,984	116,923
EXPENDITURE ON					
Charitable Activities	4	68,481	76,495	144,976	116,892
TOTAL		68,481	76,495	144,976	116,892
NET INCOME/(EXPENDITURE) carried forward		1,008	-	1,008	31
RECONCILIATION OF FUNDS					
Total funds brought forward	9	11,544	-	11,544	11,513
TOTAL FUNDS CARRIED FORWARD		12,552	-	12,552	31

CONTINUING OPERATIONS
All income and expenditure has arisen from continuing activities.

The notes form part of these financial statements

One Church Lancs

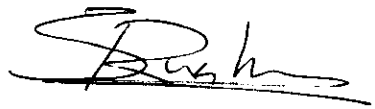
Balance Sheet as at 31 March 2026

	Notes	Unrestricted Funds	Restricted Funds	Total Funds 2025-2026	Total Funds 2024-2025
FIXED ASSETS					
Tangible Assets	10	2,889	-	2,889	2,889
CURRENT ASSETS					
Cash at bank and in hand		6,519	-	6,519	12,799
Debtors	11	4,186	-	4,186	5,836
		13,594	-	13,594	21,524
CURRENT LIABILITIES (CREDITORS)					
Falling due within one year	12	(1,042)	-	(1,042)	(9,980)
TOTAL ASSETS LESS CURRENT LIABILITIES		12,552	-	12,552	11,544
CREDITORS					
Falling due after more than one year		-	-	-	-
NET ASSETS		12,552	-	12,552	11,544

REPRESENTED BY FUNDS (per revised SOFA)

Unrestricted	12,552	11,544
Restricted	-	-
	12,552	11,544

The financial statements were approved by the Board of Trustees on 18 June 2026.
These are signed on the Trustees behalf by:



Simon Rushton
Trustee

Charity Registration Number: 1201061

The notes form part of these financial statements

1. ACCOUNTING POLICIES

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

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

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

- the requirements of Section 7 Statement of Cash Flows.

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

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

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

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

Freehold property - 2% on cost
Fixtures and fittings - 15% on cost
Electronic equipment - 15% on cost

Taxation
The charity is exempt from tax on its charitable activities.

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

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

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

Pension costs and other post-retirement benefits
The charity operates a defined contribution pension scheme with The People's Partnership. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

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

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

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

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

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

2. CHARITABLE ACTIVITIES

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

Below is a breakdown of the Income from Charitable Activities.

	2025-2026 £	2024-2025 £
Donations & Legacies	98,558	70,041
Employment Allowance	279	50
Funding: Asda Foundation	750	-
Funding: Awards for All	9,980	10,015
Funding: Household Support Fund	11,000	16,000
Funding: The Grace Trust	-	1,000
Gift Aid received	25,416	19,812
Interest Deposited	1	5
	145,984	116,923

3. INVESTMENT INCOME

	2025-2026 £	2024-2025 £
Deposit account interest	1	5
	1	5

4. CHARITABLE ACTIVITIES COSTS

	Unrestricted Cost (see note 5) £	Restricted Cost (see note 5) £	TOTALS £
Charitable activities	68,481	76,495	144,976

5. DIRECT COSTS OF CHARITABLE ACTIVITIES

	Unrestricted Costs 2025-2026	Restricted Costs 2025-2026	TOTAL Costs 2025-2026	TOTAL Costs 2024-2025
Administration	2,489	-	2,489	2,238
Bank/Card Charges	469	-	469	299
Community Hardship Support	7,955	54,335	62,290	50,522
Depreciation	-	-	-	-
External Donations	7,243	-	7,243	6,686
Honorarium	-	-	-	200
Insurances	927	-	927	804
Licences	975	-	975	894
Media/Worship	3,229	-	3,229	3,325
Ministry Gifts	744	-	744	157
Pastoral Care Support	4,546	1,625	6,171	6,993
Printing/Advertising	2,182	-	2,182	1,855
Project: Baptism	709	-	709	330
Project: Choose Love	1,249	1,224	2,473	1,349
Project: Christmas	842	7,985	8,827	8,227
Project: Community Bibles/Books	739	-	739	-
Project: Dedication	361	-	361	134
Project: Easter	1,068	-	1,068	732
Project: Father's Day	845	-	845	349
Project: Mother's Day	732	-	732	211
Project: Summer	2,469	-	2,469	-
Rent of Operating Spaces & Storage	10,426	-	10,426	9,836
Salaries	33	10,259	10,292	9,065
Subscription/Memberships	1,153	-	1,153	957
Sunday Services/Meetings	12,598	-	12,598	9,756
Sunday Services/Childrens Church	2,263	-	2,263	-
Sunday Services/Youth	697	-	697	-
Training	613	-	613	397
Travel & Accomodation	274	742	1,016	772
Volunteer Expenses	327	325	652	528
Website	324	-	324	276
	68,481	76,495	144,976	116,892

6. SUPPORT COSTS

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

7. TRUSTEES' REMUNERATION AND BENEFITS

There has been no remuneration paid to any trustees in the accounting period ending 31 March 2026. Simon Rushton was paid £1,000 in the previous accounting period ending 31 March 2025 which was accounted for in his self employment tax return. This was not paid for any duties as a trustee but on an invoice basis for work carried out at One Church Lancs.

Trustees' expenses

There have been no trustee's expenses paid in the year ended 31 March 2026 or in any period before

8. STAFF COSTS

	2025-2026	2024-2025
	£	£
Wages and salaries	9,980	8,941
Social Security Costs	279	50
Other Pension Costs	33	74
	10,292	9,065

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

	2025-2026	2024-2025
Trustee	-	-
All Charity Staff	1	-
	1	-

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

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

INCOME FROM

Charitable Activities	Notes	Unrestricted Funds	Restricted Funds	Total Funds 2024-2025	Total Funds 18 Nov 22 - 31-Mar-24
Donations & Legacies	2	24,527	45,514	70,041	74,499
Employment Allowance		-	50	50	23
Funding: Awards for All		-	10,015	10,015	9,980
Funding: Household Support Fund		-	16,000	16,000	18,000
Funding: The Grace Trust		-	1,000	1,000	-
Gift Aid Received		19,812	-	19,812	17,925
Interest Deposited		5	-	5	1
		44,344	72,579	116,923	120,428
EXPENDITURE ON					
Charitable Activities	4	44,313	72,579	116,892	116,048
TOTAL		44,313	72,579	116,892	116,048
NET INCOME/(EXPENDITURE) carried forward		31	-	31	4,380
RECONCILIATION OF FUNDS					
Total funds brought forward	9	11,513	-	11,513	7,133
TOTAL FUNDS CARRIED FORWARD		11,544	-	11,544	11,513

10. TANGIBLE FIXED ASSETS

	Freehold property	Fixtures and Fittings	Electronic equipment	Totals
COST	£	£	£	£
At 1st April 2025	-	561	2,328	2,889
	-	561	2,328	2,889
DEPRECIATION				
At 1st April 2025	-	-	867	966
Charge for Accounting Period	-	-	-	-
	-	99	867	966
NET BOOK VALUE				
As at 31 March 2026	-	561	2,328	2,889
As at 31 March 2025	-	561	2,328	2,889

11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

Debtors	**2025-2026** £	**2024-2025** £
Baptisms (Teeshirts)	200	-
Community Hardship Support	377	1,265
Gift Aid	2,313	2,123
Rent of Operating Spaces & Storage	702	1,404
Subscriptions	594	687
Training	-	120
Travel & Accommodation	-	237
	4,186	5,836

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025-2026 £	2024-2025 £
Community Hardship Support	212	-
External Donations	207	-
Funding: Awards for All	-	9,980
Salaries	623	-
	1,042	9,980

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

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

14. LOANS

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

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15. LEASING AGREEMENTS

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

16. SECURED DEBTS

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

17. RELATED PARTY DISCLOSURES

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

Remuneration paid to family members of trustees during the accounting period ending 31 March 2026 was £10,292. This relates to a trustee's wife being paid as a part time employee of One Church Lanc's. The figure includes both salary and invoices through self employment payments and all Employer National Insurance Contributions. All payments were made by using the Awards for All funding and Employment Allowance as this was the intended purpose.