



OAK GROVE COMMUNITY CHURCH
(A company limited by guarantee)
UNAUDITED
TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

OAK GROVE COMMUNITY CHURCH
(A company limited by guarantee)

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OAK GROVE COMMUNITY CHURCH
(A company limited by guarantee)

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE COMPANY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 DECEMBER 2020**

Trustees

Ben Rayner (appointed 22 April 2015)
John Adams (appointed 3 May 2018)
Colin Ford (appointed 3 May 2018)
Matthew Baxter (appointed 22 April 2015)
Darren Woodward (appointed 22 April 2015)

Company registered number

04926246

Charity registered number

1101664

Registered office

70 Catton Grove Road
Norwich
Norfolk
NR3 3NT

Accountants

MA Partners LLP
Chartered Accountants
7 The Close
Norwich
Norfolk
NR1 4DJ

Bankers

Santander
Bootle
Merseyside
L30 4GB

OAK GROVE COMMUNITY CHURCH
(A company limited by guarantee)

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2020

The Trustees present their annual report together with the financial statements of the Company for the year 1 January 2020 to 31 December 2020. The Annual report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the Annual report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Since the Company qualifies as small under section 382 of the Companies Act 2006, the Strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

Objectives and activities

a. Policies and objectives

The principle objective of Oak Grove Community Church is to advance the Christian faith, through our worship, church activities and community projects. As part of our community focus we also aim to bring relief to people who are in need due to financial hardship, age, ill-health or other social disadvantage, or who are hard to reach or marginalised within wider society. There has been no change to our objectives during 2020.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

b. Activities undertaken to achieve objectives

Oak Grove Community Church is a faith based community which seeks to love, serve and work among people living in and around the Catton area of Norwich. We believe people matter and that a thriving community will enable people to fulfil their full potential and find their true value. Building up the local community and seeking social justice are two of our core values as a people of faith.

Synergy

In 2019, having been building and developing relationships for around 3 years with Synergy, a family of churches committed to relationship, adventure and mission, we formally joined the Synergy Sphere alongside around 25 other worshipping communities across the UK and beyond.

Synergy believe that we are 'Better Together' and through this network we seek to receive input and connection from a wider expression of church and those whom God has gifted as well as contribute into the bigger picture of what God is doing in our world.

We have continued to access their leadership conference and senior leaders retreat as well as attending their family camp with a small cohort this year and have welcomed visiting speakers from partner churches throughout the year.

Big Local

Continuing our role as the Locally Trusted Organisation (LTO) for the Catton Grove Big Local (CGBL) Partnership sees us supporting a volunteer force through administration, financial control and back office support.

CGBL exists to make our local area of Catton Grove a better place to live, work and volunteer and we are very pleased to be both working with and associated with this initiative. The Big Local programme covers a 10 year period for which the year ending in July 2020 was Year 6, one of the key responsibilities for the partnership and

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2020

Objectives and activities (continued)

us as LTO across 2020 was the formulation, and budget profiling for the final 4 year plan and to secure a legacy for the area from this programme of funding.

Community Outreach

We exist in and for our local community and community/family are values that we hold dear. In fact, Jesus through one of his parables challenged us to “love our neighbour” and we believe that is key to our existence.

Throughout the week we host a variety of activities and initiatives for all ages:

A Community Choir, a toddler group, a drop in coffee Morning, various children's events including holiday activities and once a month movie mornings, we also run a weekly youth club and drum workshop. We also serve a community meal once a week alongside being a distribution point for the Norwich Foodbank.

Family Support

Family is important to us, in fact it's both who we are and what we are about.

Since Oct 2018, we have had a volunteer family support worker primarily facilitating the Kids Matter Parenting Programme that is specifically designed for churches to run in disadvantaged areas.

Alongside this programme delivery some ad-hoc parenting support has also been made available.

Charity Shop

Our charity shop continues to provide good quality 2nd hand goods – clothes and bric a brac to our community, in addition we are able to provide volunteering opportunities that are invaluable for young parents to find a role in between school collections and to help others in a targeted return to the workplace. We are also grateful for the income that this initiative brings in.

Our incredible teams of volunteers are simply amazing and without them we would not be able to sustain our community outreach efforts.

Achievements and performance

a. Review of activities

The Trustees and Leadership Team of Oak Grove Community Church remain grateful for God's provision throughout this year.

Reflecting back on 2020 it would be incredibly difficult not to be drawn to one overriding word that represented an unprecedented challenge to individuals, families, charities, organisations and businesses and that word is Coronavirus but more of that shortly.

2020 began much like other years with a fresh expectancy of what the future might hold, it would be the church's 85th anniversary year in October – that in and of itself a testimony to the faithfulness of God and his people that we remain rooted in our community and motivated by our faith seek to bring love, kindness and hope.

Balancing that expectancy was the realisation that we again were facing financial challenges and the reality was that without some significant improvement beyond our forecasts we would face some tough decisions. In response we decided to hold a Gift Day, giving an opportunity for church members to consider whether they could increase their current level of giving and/or give a one off gift. After some deliberation on dates between either the 15th or 22nd March we plumped for 15th March to hold our gift day and were extremely blessed by the result in that we raised £12,800 in both one-off gifts and projected increased giving over the next 12 months.

Our decision turned out to be inspired as with the threat of Coronavirus becoming ever closer places of worship

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2020

Achievements and performance (continued)

were forced to close as of Mother's Day – 22nd March, and the whole country entered lockdown the following day, which would have wrecked our plans had we gone for this date as our gift day!

With lockdown in place, overnight all of our activities ceased and our charity shop closed. The resultant actual and expected loss of income meant that just a month later the majority of the monies raised from the Gift day were either already expended or certainly pledged and our financial challenges had resurfaced.

As Trustees we took the decision to meet more regularly (4-6 weekly across the year) in order to monitor our financial position and make decisions in light of the changing guidance, rules and regulations. The advent of the Government Coronavirus Job Retention Scheme proved to be a very welcome and timely option for us to consider and has continued to be a helpful tool as we have considering our position and workload over the past year, particularly when the ability to partially furlough staff came in.

It is worth mentioning here that despite the challenges of the past year our church membership has remained faithful and our general giving has not altered significantly which is amazing – even to the point that some of our older members who would ordinarily have given cash in our collections took to delivering envelopes with their giving in by hand across the year – we remain humbled and grateful.

If the unseen threat of a virus was not challenge enough, we also discovered a water leak at our charity shop, fortunately the works were covered by insurance, but arranging for surveyors, loss adjustors and tradesman in a lockdown is interesting. These works were all completed by September allowing our shop to re-open back to a roaring success, and also a successful second insurance claim for loss of income for the period from July when non-essential retail would have been allowed to reopen.

Like many churches as lockdown hit and physical gatherings were disallowed we took our first tentative steps into the mysteries of the world of online services, we quickly settled into a determination to do the best that we could do rather than try and be someone or something that we are not. Our experience has developed over the year and we continue to deliver some online content at least weekly either through YouTube or Zoom.

It would be too easy to write the year off and focus on the challenges, the hardship and the frustrations, and whilst it is important that these are not glossed over it is also equally important that we recognise the achievements, successes and creative innovations that have occurred during 2020.

With physical activities simply stopping we faced an immediate challenge of what can we do?

Our Family Support Worker, Lynette Woodward seamlessly transferred her Kids Matter parenting programme to Zoom and it became a real mainstay of connection and support for those attending through the first lockdown. Out of these relationships and the backdrop of the panic buying that was occurring where toilet roll, pasta and other basics were suddenly in short supply we delivered a box of basic foodstuffs plus some activities for the children just before Easter to 17 families.

Through gaining further funding from both Norfolk Community Foundation, Transforming Lives for Good (TLG) and Catton Grove Big Local and also partnering with Norwich Foodbank, we continued to deliver these boxes fortnightly through April, May and June and then did 2 'bumper' boxes in the summer months of July and August.

Delivering basics and some treats alongside family activities was only part of the initiative as we were able to regularly check in with families on the doorstep, and continued to build relationships.

Another initiative we have commenced is a befriending scheme. We have partnered with Linking Lives to set this up and as our initial Covid response took the decision to launch the telephone befriending service first. We have a small pool of volunteers trained and each have an adult that they are contacting via phone generally weekly. As we were successful in receiving further funding from Samaritans Purse and also Cinnamon Network we are

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2020

Achievements and performance (continued)

working towards developing the befriending service to be face to face as restrictions allow.

These successful funding bids, plus a crowdfunding initiative in May, have allowed us to extend the current employed hours of our Family Support Worker to 12hrs per week from August of this year.

With the summer looming and our awareness of the challenge that would be within our community, we were pleased to source funding from Norwich Opportunity Area (NOA) to deliver 2 takeaway meal plus family activity bags weekly throughout the 6 week summer holidays for vulnerable families identified through the local school – Again needs met, but also relationships forged and maintained.

After establishing the service and faithfully volunteering as the manager for the previous 5-6 years. Carol Woodward had indicated her wish to step down as our Money Advice Service Manager during 2020. In some ways what happened was as a direct result of coronavirus but definitely a positive outcome. Catton Grove Big Local whom we have worked closely with for some time recognised the valuable service that we were already providing in this area but also the likelihood of post-Coronavirus the need for addressing debt issues would rise and so they invited us to tender for monies under the new community plan they were preparing. We were successful in gaining funding and have since been able to secure a paid part-time Money Advice Manager, in Debs Appleby, with some level of funding in place for the next 4 years.

The autumn was interesting as restrictions initially lifted, hope was restored and we again stretched our wings in terms of facilitating and delivering activity although this proved to be short lived as sadly the rate of infection grew rapidly as the term progressed.

With Christmas approaching, we were keen to respond again to serving local families and decided upon an ambitious plan to once again deliver boxes of food, but for it to be a selection of fresh meat, fruit and veg as well as other staples providing sufficient food for 2 meals per household.

We were pleased to again receive funding from NOA as well as TLG alongside generous donations to our Christmas Appeal meaning that we set our sights even higher and eventually were able to deliver boxes(hampers) of food as detailed above but instead of 2 meals were able to increase this subject to household size to 3-4 meals per household as well as supplying some Christmas treats and family games/activities to 44 households. In addition we delivered 30 gift bags to older folks in our community and in total inclusive of the above numbers over 100 DIY Christingles with an invite for folks to join in with our Christmas Eve Christingle Service.

We have continued in our role as the Locally Trusted Organisation (LTO) for Catton Grove Big Local this year which has proved to be a invaluable relationship both in helping shape current delivery and also future plans, but also giving us more connection with our community. We will be reprising this role for the remaining 4 years of the Big Local, with their final community plan commencing on Feb 1st 2021.

Ending 2020, and reflecting on the year we have had, our reflection would be that we have probably seen a more deliberate and focussed level of practical outreach to our community than we have ever seen before in all of our history. Community or family is who we are, it's what we do, but it can be easy to talk about family without necessarily expressing it.

Across the summer of 2021, as restrictions began to lift, we have tentatively begun returning to deliver services from our buildings on a regular basis, whilst maintaining suitable risk assessed 'covid-secure' protocols. Some of our income streams remain paused, some may not return. At the time of writing we know of some and anticipate other potential staffing changes across this year which add their own challenge into the mix, but one thing is clear we have hope. Our faith informs us that we have a sure and certain future. We know that people are the reason we exist. Our desire to love our neighbours, to serve our community and to bring love and kindness to all we encounter remains strong.

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2020

Achievements and performance (continued)

Financial review

a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Company has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements.

b. Reserves policy

The balance of the General Fund (i.e. unrestricted assets) at the end of the year includes funds retained to cover the costs of running the office and staff costs. Most of the tithe funds were allocated annually across a range of recipients under the broad headings of home and overseas mission, support for individuals in crisis, support for local causes in Catton and training. The majority of any funds held at the end of 2020 in the tithe fund are also unrestricted.

The Trustees recognise again that the Company as at 31st December 2020 has no significant unrestricted funds. Whilst the Trustees have again been encouraged by income levels during the year, given the ongoing challenges that the charity sector is facing in the UK, it has still not been possible to fully address the issue of reserves. The Trustees maintain that building reserves is important and will continue to investigate ways in which appropriate levels of reserves might be accumulated in future, whilst maintaining an acceptable level of services and output, but effective day to day financial management and avoiding a working deficit remain the Trustees' priority.

Having considered the potential risks the Company faces and having assessed future plans, the Trustees will also continue to consider the capacity to build up free reserves sufficient to ensure an orderly withdrawal from the Company's operating role, should that become necessary, including meeting our contractual obligations and any redundancy arrangements.

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2020

Structure, governance and management

a. Constitution

Oak Grove Community Church is registered as a charitable company limited by guarantee and was set up by a Memorandum of Association.

The principal objectives of Oak Grove Community Church are:

1. To advance the Christian faith;
2. To bring relief to people who are in need due to hardship, age, or who are sick, in the community;
3. To provide recreational and other leisure-time activities for people who have a need due to youth, poverty or social and economic circumstances, in Norwich, the United Kingdom and the world.

b. Methods of appointment or election of Trustees

The management of the Company is the responsibility of the Trustees who are elected and co-opted under the terms of the Memorandum of Association. The Trustees who served during the period are shown under Legal and Administration information on page 1.

c. Organisational structure and decision-making policies

Trustees generally meet quarterly, with more frequent meetings held where the need arises, and are responsible for the management and administration of the Church in accordance with the constitution and general law. The Trustees (listed above) are expected to fulfil their legal duties having regard to the spiritual direction of the church. Two of the existing Trustees are also members of the Leadership Team of Oak Grove Community Church. The additional members of the Church Leadership Team who are not Trustees, are Lynette Woodward, Kate Ash and Daniel Starling.

The Leadership Team meets twice a month and is responsible for the spiritual leadership, strategy and overall direction of the church. The staff management team oversee the daily operation of the charitable company under the supervision of the Trustees. With the exception of Darren Woodward who is paid for his services as Pastor and Senior Leader, the Trustees receive no payment apart from the reimbursement of out of pocket expenses.

d. Financial risk management

The Trustees have assessed the major risks to which the Company is exposed, in particular those related to the operations and finances of the Company, and are satisfied that systems and procedures are in place to mitigate exposure to the major risks.

Plans for future periods

Our Youth pastor has indicated that they will be taking up an Associate Pastor role within the Baptist Church during the first half of 2021 and the Trustees and Leadership team will jointly decide on how to react to this vacancy.

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2020

Statement of Trustees' responsibilities

The Trustees (who are also the directors of the Company for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial . Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Company will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Company's transactions and disclose with reasonable accuracy at any time the financial position of the Company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees and signed on their behalf by:

Date: 29 September 2021


Ben Ragner

OAK GROVE COMMUNITY CHURCH
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INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 DECEMBER 2020

Independent examiner's report to the Trustees of Oak Grove Community Church ('the Company')

I report to the charity Trustees on my examination of the accounts of the Company for the year ended 31 December 2020.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

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

This report is made solely to the Company's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Company's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Company and the Company's Trustees as a body, for my work or for this report.

Signed:



Dated: 29 September 2021

Frank Shippam BSc FCA DChA

MA Partners LLP

Chartered Accountants

OAK GROVE COMMUNITY CHURCH
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**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 DECEMBER 2020**

Note	Restricted funds 2020 £	Unrestricted funds 2020 £	Total funds 2020 £	Total funds 2019 £
Income from:				
Donations and legacies	3	27,864	120,841	148,705
Charitable activities	4	81	12,062	12,143
Other trading activities	5	-	11,097	11,097
Investments	6	-	643	643
Other income	7	3,120	8,287	11,407
		<u>31,065</u>	<u>152,930</u>	<u>183,995</u>
Total income				149,549
Expenditure on:				
Raising funds	8	-	2,210	2,210
Charitable activities	9	88,696	154,619	243,315
		<u>88,696</u>	<u>156,829</u>	<u>245,525</u>
Total expenditure				345,006
Net expenditure		(57,631)	(3,899)	(61,530)
Transfers between funds	17	(2,420)	2,420	-
		<u>(60,051)</u>	<u>(1,479)</u>	<u>(61,530)</u>
Net movement in funds				(195,457)
Reconciliation of funds:				
Total funds brought forward		260,853	237,818	498,671
Net movement in funds		(60,051)	(1,479)	(61,530)
		<u>200,802</u>	<u>236,339</u>	<u>437,141</u>
Total funds carried forward				498,671

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

The notes on pages 13 to 31 form part of these financial statements.

OAK GROVE COMMUNITY CHURCH
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REGISTERED NUMBER: 04926246

BALANCE SHEET
AS AT 31 DECEMBER 2020

	Note	2020 £	2019 £
Fixed assets			
Tangible assets	14	304,409	331,987
		304,409	331,987
Current assets			
Debtors	15	5,084	66,885
Cash at bank and in hand		135,523	109,601
		140,607	176,486
Creditors: amounts falling due within one year	16	(7,875)	(9,802)
Net current assets		132,732	166,684
Total assets less current liabilities		437,141	498,671
Total net assets		437,141	498,671
Charity funds			
Restricted funds	17	200,802	260,853
Unrestricted funds	17	236,339	237,818
Total funds		437,141	498,671

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REGISTERED NUMBER: 04926246

BALANCE SHEET (CONTINUED)
AS AT 31 DECEMBER 2020


The Company was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:


Ben Rayner

Date: 29 September 2021

The notes on pages 13 to 31 form part of these financial statements.

OAK GROVE COMMUNITY CHURCH
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

1. General information

The Company is a company limited by guarantee registered in England and Wales. The members of the Company are the Trustees named on page 1. In the event of the company being wound up, the liability in respect of the guarantee is limited to £10 per member of the Company.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements 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), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Oak Grove Community Church meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Income

All income is recognised once the Company has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

Other income is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

2.3 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 on raising funds includes all expenditure incurred by the Company to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Company's objectives, as well as any associated support costs.

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020**

2. Accounting policies (continued)

2.3 Expenditure (continued)

Grants payable are charged in the year when the offer is made except in those cases where the offer is conditional, such grants being recognised as expenditure when the conditions attaching are fulfilled. Grants offered subject to conditions which have not been met at the year end are noted as a commitment, but not accrued as expenditure.

All expenditure is inclusive of irrecoverable VAT.

2.4 Government grants

Government grants relating to tangible fixed assets are treated as deferred income and released to the Statement of financial activities over the expected useful lives of the assets concerned. Other grants are credited to the Statement of financial activities as the related expenditure is incurred.

2.5 Tangible fixed assets and depreciation

Tangible fixed assets costing £500 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, .

Depreciation is provided on the following bases:

Property and building costs	- 4% straight line
Sound equipment	- 25% reducing balance
Equipment	- 20% straight line

2.6 Debtors

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

2.7 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

2. Accounting policies (continued)

2.8 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

2.9 Financial instruments

The Company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

2.10 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Company and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Company for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020**

3. Income from donations and legacies

	Restricted funds 2020 £	Unrestricted funds 2020 £	Total funds 2020 £	<i>Total funds 2019 £</i>
Donations	7,891	98,407	106,298	83,038
Income tax recovered	581	14,584	15,165	15,523
Grants	19,392	2,000	21,392	6,673
Government grants	-	5,850	5,850	-
Total 2020	<u>27,864</u>	<u>120,841</u>	<u>148,705</u>	<u>105,234</u>
<i>Total 2019</i>	<u>15,823</u>	<u>89,411</u>	<u>105,234</u>	

Government grants income relates to funding receivable under the Coronavirus Job Retention Scheme.

4. Income from charitable activities

	Restricted funds 2020 £	Unrestricted funds 2020 £	Total funds 2020 £	<i>Total funds 2019 £</i>
Charitable activities	-	884	884	3,637
Events	81	11,178	11,259	8,694
Total 2020	<u>81</u>	<u>12,062</u>	<u>12,143</u>	<u>12,331</u>
<i>Total 2019</i>	<u>-</u>	<u>12,331</u>	<u>12,331</u>	

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FOR THE YEAR ENDED 31 DECEMBER 2020**

5. Income from other trading activities

Income from fundraising events

	Unrestricted funds 2020 £	Total funds 2020 £	<i>Total funds 2019 £</i>
Activities for generating funds	2,674	2,674	1,985
<i>Total 2019</i>	<u>1,985</u>	<u>1,985</u>	

Income from non charitable trading activities

	Unrestricted funds 2020 £	Total funds 2020 £	<i>Total funds 2019 £</i>
Charity shop income	8,423	8,423	19,818
<i>Total 2019</i>	<u>19,818</u>	<u>19,818</u>	

6. Investment income

	Unrestricted funds 2020 £	Total funds 2020 £	<i>Total funds 2019 £</i>
Interest received	643	643	824
<i>Total 2019</i>	<u>824</u>	<u>824</u>	

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020**

7. Other incoming resources

	Restricted funds 2020 £	Unrestricted funds 2020 £	Total funds 2020 £	<i>Total funds 2019 £</i>
Miscellaneous income	-	2,262	2,262	1,098
Use of premises	3,120	6,025	9,145	8,259
Total 2020	<u>3,120</u>	<u>8,287</u>	<u>11,407</u>	<u>9,357</u>
<i>Total 2019</i>	<u>-</u>	<u>9,357</u>	<u>9,357</u>	

8. Expenditure on raising funds

Costs of raising voluntary income

	Unrestricted funds 2020 £	Total funds 2020 £	<i>Total funds 2019 £</i>
Fundraising costs	<u>21</u>	<u>21</u>	<u>60</u>
<i>Total 2019</i>	<u>60</u>	<u>60</u>	

Fundraising trading expenses

	Unrestricted funds 2020 £	Total funds 2020 £	<i>Total funds 2019 £</i>
Charity shop expenses	<u>2,190</u>	<u>2,190</u>	<u>2,590</u>
<i>Total 2019</i>	<u>2,590</u>	<u>2,590</u>	

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**NOTES TO THE FINANCIAL STATEMENTS
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9. Analysis of expenditure on charitable activities

Summary by fund type

	Restricted funds 2020 £	Unrestricted funds 2020 £	Total funds 2020 £	<i>Total funds 2019 £</i>
Charitable activities	16,939	139,490	156,429	158,521
Church activities	903	1,457	2,360	5,527
Community activities	8,534	199	8,733	6,679
Charitable Giving	-	13,473	13,473	15,714
Catton Grove Big Local	62,320	-	62,320	155,915
Total 2020	88,696	154,619	243,315	342,356
<i>Total 2019</i>	<i>171,329</i>	<i>171,027</i>	<i>342,356</i>	

10. Analysis of expenditure by activities

	Activities undertaken directly 2020 £	Support costs 2020 £	Total funds 2020 £	<i>Total funds 2019 £</i>
Charitable activities	80,587	75,842	156,429	158,521
Church activities	2,360	-	2,360	5,527
Community activities	8,733	-	8,733	6,679
Charitable Giving	13,473	-	13,473	15,714
Catton Grove Big Local	62,320	-	62,320	155,915
Total 2020	167,473	75,842	243,315	342,356
<i>Total 2019</i>	<i>256,712</i>	<i>85,644</i>	<i>342,356</i>	

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10. Analysis of expenditure by activities (continued)

Analysis of direct costs

	Charitable activities 2020 £	Church activities 2020 £	Community activities 2020 £	Charitable Giving 2020 £
Staff costs	51,687	-	-	-
Depreciation	20,501	-	-	-
General expenditure	-	1,636	5,550	13,473
Catering	-	724	3,044	-
Choir	-	-	139	-
SLA Payments	-	-	-	-
Governance costs	8,400	-	-	-
Total 2020	80,588	2,360	8,733	13,473
<i>Total 2019</i>	<i>72,877</i>	<i>5,527</i>	<i>6,679</i>	<i>15,714</i>

	Catton Grove Big Local 2020 £	Total funds 2020 £	Total funds 2019 £
Staff costs	-	51,687	46,621
Depreciation	-	20,501	20,526
General expenditure	17,666	38,325	28,817
Catering	-	3,768	4,556
Choir	-	139	936
SLA Payments	44,654	44,654	146,958
Governance costs	-	8,400	8,298
Total 2020	62,320	167,474	256,712
<i>Total 2019</i>	<i>155,915</i>	<i>256,712</i>	

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10. Analysis of expenditure by activities (continued)

Analysis of support costs

	Charitable activities 2020 £	Total funds 2020 £	<i>Total funds 2019 £</i>
Staff costs	55,752	55,752	56,191
Depreciation	7,077	7,077	7,154
Establishment	1,104	1,104	15,061
Administration	10,495	10,495	3,910
Travelling	11	11	178
Bank charges	124	124	23
Equipment hire	-	-	852
Telephone and computer	1,279	1,279	2,275
Total 2020	<u>75,842</u>	<u>75,842</u>	<u>85,644</u>
<i>Total 2019</i>	<u>85,644</u>	<u>85,644</u>	

11. Independent examiner's remuneration

The independent examiner's remuneration amounts to an independent examiner fee of £2,100 (2019 - £1,900).

12. Staff costs

	2020 £	<i>2019 £</i>
Wages and salaries	100,196	94,766
Social security costs	2,763	3,797
Contribution to defined contribution pension schemes	4,480	4,249
	<u>107,439</u>	<u>102,812</u>

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

12. Staff costs (continued)

The average number of persons employed by the Company during the year was as follows:

	2020 No.	<i>2019 No.</i>
Involved in charitable activities	4	3
Involved in support services and governance	3	3
	<hr/> 7 <hr/>	<hr/> 6 <hr/>

No employee received remuneration amounting to more than £60,000 in either year.

Pension contributions to the NEST workplace pension scheme were paid for four employees.

The total amount of employee benefits (including employer pension contributions) received by key management personnel for their services to the Company was £46,461 (2019 - £46,462).

13. Trustees' remuneration and expenses

During the year, one Trustees has been paid remuneration of £37,482 (2019 - £37,297) inclusive of employer pension contributions in respect of services he provides undertaking the role of Senior Pastor under a contract of employment.

During the year ended 31 December 2020, expenses totalling £3,058 were reimbursed or paid directly to 1 Trustee (2019 - £1,730 to 1 Trustee) in relation to expenses incurred as an employee.

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**NOTES TO THE FINANCIAL STATEMENTS
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14. Tangible fixed assets

	Freehold property £	Equipment £	Sound equipment £	Total £
Cost or valuation				
At 1 January 2020	675,860	18,807	35,424	730,091
At 31 December 2020	675,860	18,807	35,424	730,091
Depreciation				
At 1 January 2020	345,507	18,089	34,508	398,104
Charge for the year	27,034	314	230	27,578
At 31 December 2020	372,541	18,403	34,738	425,682
Net book value				
At 31 December 2020	303,319	404	686	304,409
At 31 December 2019	330,353	718	916	331,987

15. Debtors

	2020 £	2019 £
Due within one year		
Trade debtors	50	20
Other debtors	-	1,295
Prepayments and accrued income	5,034	65,570
	5,084	66,885

Prepayments and accrued income as at 31 December 2019 included £64,575 in relation to the Catton Grove Big Local grant funding which had met the conditions to be recognised as income, but which was receivable in 2020 in accordance with an agreed schedule of payments.

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**NOTES TO THE FINANCIAL STATEMENTS
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16. Creditors: Amounts falling due within one year

	2020	<i>2019</i>
	£	£
Trade creditors	3,058	5,379
Other taxation and social security	1,775	1,695
Pension fund loan payable	592	536
Other creditors	324	66
Accruals and deferred income	2,126	2,126
	<hr/> 7,875 <hr/>	<hr/> 9,802 <hr/>

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020**

17. Statement of funds

Statement of funds - current year

	Balance at 1 January 2020 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 December 2020 £
Unrestricted funds					
Designated funds					
Youth Events Bursary Fund	319	516	(40)	27	822
Property at Catton Grove Road Fund	249,050	-	(20,400)	-	228,650
Catton Community Choir	1,380	284	(139)	-	1,525
Tithe	-	9,390	(9,185)	-	205
	<u>250,749</u>	<u>10,190</u>	<u>(29,764)</u>	<u>27</u>	<u>231,202</u>
General funds					
General Funds	(12,931)	142,740	(127,065)	2,393	5,137
Total Unrestricted funds	<u>237,818</u>	<u>152,930</u>	<u>(156,829)</u>	<u>2,420</u>	<u>236,339</u>
Restricted funds					
Maintenance of Buildings Fund	70,280	-	-	-	70,280
Catton Grove Primary Sch Devel Fund	83,392	-	(6,268)	-	77,124
Fixed Assets of OG Fund	4,974	-	(809)	-	4,165
Catton Grove Big Local	93,405	3,025	(62,441)	-	33,989
Bishop of Norwich - Kids Matter	952	-	(763)	-	189
Supporting families	3,869	7,425	(5,947)	-	5,347
Collections to be passed on	932	-	-	-	932
CGBL - Children's Work	3,049	-	(557)	-	2,492
CGBL - Money Advice	-	5,151	(3,201)	-	1,950
COVID Response	-	10,004	(6,142)	(2,420)	1,442
Christmas Appeal	-	4,147	(2,553)	-	1,594
Giving Tuesday	-	1,313	(15)	-	1,298
	<u>260,853</u>	<u>31,065</u>	<u>(88,696)</u>	<u>(2,420)</u>	<u>200,802</u>

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020**

17. Statement of funds (continued)

Total of funds	<u>498,671</u>	<u>183,995</u>	<u>(245,525)</u>	<u>-</u>	<u>437,141</u>
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

17. Statement of funds (continued)

Designated funds are those earmarked by the Trustees for a particular future purpose. During the year ended 31 December 2020 this included the following:

1. Youth Events Bursary fund - relates to monies raised by the young people to facilitate attendance at events by their peers who are less able to afford to pay to attend.
2. Property at Catton Grove Road - the head office of the charity, with annual depreciation charges.
3. Catton Community Choir - funds contributed by choir members to facilitate the choir's musical activities.

Restricted funds are those received with a restriction on their use.

The Maintenance of Buildings Fund represents funding retained to cover liabilities payable to Norfolk County Council once a Transfer of Control Agreement for the charity's use of Catton Grove Primary School has been signed.

The Catton Grove Primary Sch Devel Fund relates to the funds raised and used to build a larger Sports Hall at the primary school.

The Fixed Assets of OG Fund represents funding received and spent on capital equipment items. The resources expended allocated against this fund is the annual depreciation charge on the assets.

The Property Improvement Fund represents some generous gifts received from church members to fund the improvement of the church office and premises, including the replacement of single-glazing with double-glazing at the church office, and the replacement of the original large front windows and doors on the chapel building with modern equivalents.

From 1 August 2018, the charity has become the Locally Trusted Organisation for the Catton Grove Big Local project, a National Lottery funded initiative enabling local people to make their communities even better places to live. This essentially involves the charity acting as the administrative and financial back office support for this community led 'Local Partnership' (made up of residents and other interested parties) as they seek to improve community engagement in the area. The charity's role is such that it has no control over the spending of the grant which is received, it acts to carry out the decisions taken by the Local Partnership, and is simply a conduit for monies to be received and paid (since the Local Partnership is not a legally constituted entity). Under the terms of the agreement, the charity receives a management fee which is based upon the amount of grant spent by the Local Partnership in any given period.

The Bishop of Norwich - Kids Matter Fund relates to a grant received to support the delivery of a series of parenting skills courses during 2019.

CGBL Children's work represents grant funding received to deliver a programme of children's activities during school holidays and once a month on Saturday mornings.

Money Advice - clients Fund represents grants received from third parties on behalf of clients of Oak Grove Money Advice in order to assist them with the costs of debt restructuring e.g. bankruptcy.

CGBL - Money Advice – represents grant funding received to deliver an accredited money advice service to local people facing difficulties with budgeting and debts.

Covid Response – these funds were received from a range of funders specifically in response to the Covid-19 pandemic to respond to local needs in an ever changing situation. Funders included: Norfolk Community Foundation, Norwich Opportunity Area, Tesco Stores, Greggs the Bakers, Transforming

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**NOTES TO THE FINANCIAL STATEMENTS
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17. Statement of funds (continued)

Lives for Good and Samaritan's Purse.

Doug Horley Pantomime 2019 Fund represented donations and ticket sales associated with the 2019 touring pantomime which performed at Oak Grove. Excess costs were funded from general funds.

A large proportion of the activities of the charity are staffed by volunteers. This help is unquantifiable but without it the charity could not continue to pursue its work.

Statement of funds - prior year

	<i>Balance at 1 January 2019 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers in/out £</i>	<i>Balance at 31 December 2019 £</i>
Unrestricted funds					
Designated funds					
Youth Events Bursary Fund	739	-	(420)	-	319
Property at Catton Grove Road Fund	269,450	-	(20,400)	-	249,050
Home/Overseas Missions - Tithe	401	10,772	(11,330)	157	-
Catton Community Choir	1,943	900	(1,463)	-	1,380
Dulverton Trust - Children's Work	-	-	(841)	841	-
	<u>272,533</u>	<u>11,672</u>	<u>(34,454)</u>	<u>998</u>	<u>250,749</u>
General funds					
General Funds	<u>6,191</u>	<u>122,054</u>	<u>(139,223)</u>	<u>(1,953)</u>	<u>(12,931)</u>
Total Unrestricted funds	<u>278,724</u>	<u>-</u>	<u>(173,677)</u>	<u>(955)</u>	<u>237,818</u>
Restricted funds					
Maintenance of Buildings Fund	70,280	-	-	-	70,280
Catton Grove Primary Sch Devel Fund	83,392	-	-	-	83,392
Fixed Assets of OG Fund	4,974	-	-	-	4,974
Property Improvement Fund	6,105	-	(6,105)	-	-
Catton Grove Big Local	249,320	-	(155,915)	-	93,405
Bishop of Norwich - Kids Matter	1,333	-	(381)	-	952

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**NOTES TO THE FINANCIAL STATEMENTS
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17. Statement of funds (continued)

Statement of funds - prior year (continued)

	<i>Balance at 1 January 2019 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers in/out £</i>	<i>Balance at 31 December 2019 £</i>
Supporting families	-	6,000	(2,131)	-	3,869
Collections to be passed on	-	2,574	(1,642)	-	932
CGBL - Children's Work	-	5,599	(2,550)	-	3,049
Money Advice - Clients	-	680	(680)	-	-
Doug Horley Pantomime 2019	-	720	(1,675)	955	-
Momentum Grant	-	250	(250)	-	-
	<u>415,404</u>	<u>15,823</u>	<u>(171,329)</u>	<u>955</u>	<u>260,853</u>
Total of funds	<u>694,128</u>	<u>15,823</u>	<u>(345,006)</u>	<u>-</u>	<u>498,671</u>

18. Summary of funds

Summary of funds - current year

	Balance at 1 January 2020 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 December 2020 £
Designated funds	250,749	10,190	(29,764)	27	231,202
General funds	(12,931)	142,740	(127,065)	2,393	5,137
Restricted funds	260,853	31,065	(88,696)	(2,420)	200,802
	<u>498,671</u>	<u>183,995</u>	<u>(245,525)</u>	<u>-</u>	<u>437,141</u>

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**NOTES TO THE FINANCIAL STATEMENTS
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18. Summary of funds (continued)

Summary of funds - prior year

	<i>Balance at 1 January 2019 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers in/out £</i>	<i>Balance at 31 December 2019 £</i>
Designated funds	272,533	11,672	(34,454)	998	250,749
General funds	6,191	122,054	(139,223)	(1,953)	(12,931)
Restricted funds	415,404	15,823	(171,329)	955	260,853
	<u>694,128</u>	<u>149,549</u>	<u>(345,006)</u>	<u>-</u>	<u>498,671</u>

19. Analysis of net assets between funds

Analysis of net assets between funds - current period

	Restricted funds 2020 £	Unrestricted funds 2020 £	Total funds 2020 £
Tangible fixed assets	75,757	228,652	304,409
Current assets	125,045	15,562	140,607
Creditors due within one year	-	(7,875)	(7,875)
Total	<u>200,802</u>	<u>236,339</u>	<u>437,141</u>

Analysis of net assets between funds - prior period

	<i>Restricted funds 2019 £</i>	<i>Unrestricted funds 2019 £</i>	<i>Total funds 2019 £</i>
Tangible fixed assets	82,935	249,052	331,987
Current assets	177,918	(1,432)	176,486
Creditors due within one year	-	(9,802)	(9,802)
Total	<u>260,853</u>	<u>237,818</u>	<u>498,671</u>

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20. Pension commitments

The charity operates defined contribution pension scheme. Contributions of £592 (2019: £536) were payable to the funds at the balance sheet date and are included in creditors.

21. Related party transactions

The total amount of donations received without conditions from related parties in the year was £31,365 (2019: £31,580).