



**OAK GROVE COMMUNITY CHURCH**  
**(A company limited by guarantee)**  
**UNAUDITED**  
**TRUSTEES' REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

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**OAK GROVE COMMUNITY CHURCH**  
**(A company limited by guarantee)**

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**CONTENTS**

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	Page
<b>Reference and administrative details of the Charity, its Trustees and advisers</b>	<b>1</b>
<b>Trustees' report</b>	<b>2 - 8</b>
<b>Independent examiner's report</b>	<b>9</b>
<b>Statement of financial activities</b>	<b>10</b>
<b>Balance sheet</b>	<b>11 - 12</b>
<b>Notes to the financial statements</b>	<b>13 - 31</b>

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**OAK GROVE COMMUNITY CHURCH**  
**(A company limited by guarantee)**

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**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS  
FOR THE YEAR ENDED 31 DECEMBER 2021**

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**Trustees**

Ben Rayner (appointed 22 April 2015)  
John Adams, Chair (appointed 3 May 2018)  
Colin Ford (appointed 3 May 2018)  
Matthew Baxter (appointed 22 April 2015, resigned 11 November 2021)  
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

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**OAK GROVE COMMUNITY CHURCH**  
**(A company limited by guarantee)**

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**TRUSTEES' REPORT**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

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The Trustees present their annual report together with the financial statements of the Charity for the year 1 January 2021 to 31 December 2021. 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).

Since the Charity 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 2021.

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**

First and foremost as our organisation name suggests, we are a church! A worshipping community or family that is motivated by our faith to seek to love, serve and work among people in the Catton Grove area of North Norwich to see people's lives and the situations they face transformed.

**Community Outreach**

As we continue to find out feet post-pandemic it has been great for our regular youth and children's activities, toddler group and Coffee Stop to restart.

Having our own building is an amazing gift, and certainly in term time the chapel is used regularly at least 5 or 6 days per week, both for our own activities as well as other community groups and individuals making use of it.

**Family Support**

Our Family Support Worker and her team provide targeted support through the Kids Matter and Babies Matter programmes as well as providing ad-hoc support. This can be anything from a friendly listening ear to more formal advocacy and support for parents and carers. Our Family Support Worker also coordinates our befriending project 'Two's Company'.

**Community Money Advice**

Our trained advisors are equipped to help a wide range of money and debt issues. It could be something proactive like training on money management or budgeting and also we are able to help in situations of debt and can work with our clients, dealing with creditors on their behalf to alleviate their immediate stresses and strains and work towards successful debt resolution for them.

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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

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**Objectives and activities (continued)**

**Locally Trusted Organisation (LTO) for the Big Local**

Inevitably due to the pandemic, the commencement of the final 4 year community plan was delayed until February 2021 but is now well under way and we have agreed to continue in our role providing support to the Catton Grove Big Local Partnership as they endeavour to make Catton Grove a better place to live work and volunteer.

**Achievements and performance**

**a. Review of activities**

Another year may have passed but still the impact and far reaching effects of the global pandemic linger on. In all areas of our existence we have had to adjust and readjust to the rules and regulations in force at particular points in time and adopt new practices to working and even living.

Starting the year in another lockdown was particularly challenging – the majority of our activities on pause, and even what could be delivered was online. The continued disconnection from staff and volunteer teams as well as with the members of our congregation and the community we serve was tough to bear, and Zoom fever had become real! Nevertheless 2021 was still a new year, and new year's herald hopes, dreams and expectation for something fresh. In truth it was not necessarily the year we may have hoped for and expected but we are still grateful to God for his provision and sustenance in all that we were able to do.

Perhaps our most consistent efforts across the year were in supporting families. We closed 2020 by delivering fresh food as well as some basics together with activities for children in time for Christmas to over 40 households. We were pleased to be able to reprise this initiative during February half term and then again in December 2021 still serving over 30 vulnerable families.

In December we launched the first "All-In" service, taking place on Sunday afternoons, a café style event aimed at families to come together, build relationships with God and each other.

Building on the previous successes of the Kids Matter Programme, we were pleased to train Sophie Starling as an additional Facilitator this year we delivered two presentations of the Babies Matter Programme aimed at new parents from becoming pregnant through until the child is around 9 months.

Our Befriending Scheme that we initiated in 2020 finally realised its potential as we facilitated training for volunteer befrienders and formally launched the scheme in October.

Having not met in person for over a year we targeted Easter Sunday as a poignant time to return. We opted for a short, appropriately spaced outdoor service in the church car park and were pleased that the weather remained favourable as we worshipped God on that day.

We latterly returned to in person gathering every week as the rules allowed from the end of May which was Pentecost Sunday, inspired by the account in Acts 2 where we read they were all together in one place... Within a few weeks we were overjoyed to baptise a young couple who had recently joined the church.

With our chapel building largely not in use for the first part of the year, it was a perfect opportunity to redecorate the main hall. The purchase of new roller blinds completed the makeover and transformed the look and feel of the space.

We have been subject to some significant staffing changes in 2021, as two long standing members of staff left our employment. Our former part time finance administrator, Sian Pearce's role was absorbed into a new full time role of Operations Manager from March that our other former Administrator, Becca Savory now holds.

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**OAK GROVE COMMUNITY CHURCH**  
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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

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**Achievements and performance (continued)**

Peter Young, our Youth Worker left us in June, but rather than appoint a like for like replacement, the Trustees chose to appoint a new role of Assistant Leader, incorporating children and youth work as a primary responsibility. We were very pleased to appoint Daniel Starling to this role in August and were able to celebrate his employment at his commissioning service in October.

As restrictions eased, but still being mindful to operating safe activities, we were able to slowly see the return of regular weekly activities and were equally pleased to have the opportunity to host some one-off events such as an Easter and Summer Trail for families to participate in. We also hosted a drop-in light party at Halloween and a Christmas Escape Room for young people. Starting in January 2022 we will be hosting a monthly family board games afternoon.

We were successful in securing a year out student for the academic year starting in September to further extend our long standing relationship with DNA, even in the one term that she has been with us we have seen great impact and influence in the life of the church.

Other activities include a specific Shoebox Sunday for the Operation Christmas Child Shoebox Scheme where we packed 62 boxes of gifts for children in less fortunate situations across the world. We also acted as a local collection point and were able to pass on around 400 boxes in total.

Our Money Advice service continues to serve the local community. We have remained busy throughout the year - the challenges of Universal Credit, the furlough scheme ending and rising costs, particularly in energy bills, have meant a steady flow of enquiries and referrals coming through. We are hoping to extend the team with another volunteer advisor early in 2022 to help with the growing workload.

We also continue in our role as the Locally Trusted Organisation (LTO) for Catton Grove Big Local with their final 4-year community plan commencing on 1 February 2021. Again a slow start to the year in terms of activity as lockdown eased but a successful summer holiday activity programme as well as restarting a number of the regular activities for both younger people and older folks has been good. Uncertainty over the wisdom of hosting a Christmas party as had been done in previous years meant that goody bags were distributed to local families and individuals instead, which were very welcome.

We remain grateful to the continued faithful and generous giving of our church family as well as receiving funding, support and assistance from the following organisations across this past year:

Norwich Foodbank  
Morrisons  
Tesco's  
TLG  
Viking Storage  
NCC  
Ivy Child Trust  
Big Local  
Good Gym

**Financial review**

**a. Going concern**

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

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**OAK GROVE COMMUNITY CHURCH**  
**(A company limited by guarantee)**

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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

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**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 Trustees recognise again that the Charity as at 31 December 2021 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 Charity 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 Charity's operating role, should that become necessary, including meeting our contractual obligations and any redundancy arrangements.

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**OAK GROVE COMMUNITY CHURCH**  
**(A company limited by guarantee)**

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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

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**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 Charity 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 Charity is exposed, in particular those related to the operations and finances of the Charity, and are satisfied that systems and procedures are in place to mitigate exposure to the major risks.



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**OAK GROVE COMMUNITY CHURCH**  
**(A company limited by guarantee)**

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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

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**Plans for future periods**

Looking ahead into 2022 as a faith community we have a hope that is steadfast and certain and believe that whilst the future may remain different to what we may have known, that we are perfectly placed to carry that hope into this amazing community in North Norwich that we serve.

Our engagement methods and delivery of activities may change but our heart and determination to share the love of Jesus and the difference that he has made within our lives remains as strong and consistent as ever.

**Family Support Hub**

We are hoping to develop a Family Support Hub by repurposing the three rooms on the upper floor of our chapel building through redecorating as well as updating furniture and equipment to create a dedicated office base for our Family Support Worker and volunteer team to operate from as well as enabling the other two rooms to be used flexibly for group sessions, one to one advice and support and making them a marketable resource for other local community groups to use.

**Children's Work**

In addition to our regular activities we are planning to introduce a monthly Board Games afternoon as well as hosting a Summer Holiday Club this year. We will also be reinstating our Food In School Holiday (FISH) initiatives in collaboration with the Norwich Foodbank, providing quality activities as well as a meal for children and families when schools are out.

**Money Advice**

Anticipating increased referrals from the double impact of rising inflation and the expected severe increases in fuel costs, we are hoping to expand our current team of two trained advisors to at least four this year so we can meet and satisfy demand.

**Charity Shop**

Our dedicated volunteer team, headed up by a part time employed manager, continue to generate valuable income for our organisation from the donations we receive. We are able to make high quality second hand goods available to local people as well as provide quality volunteering opportunities.

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**OAK GROVE COMMUNITY CHURCH**  
(A company limited by guarantee)

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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

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**Statement of Trustees' responsibilities**

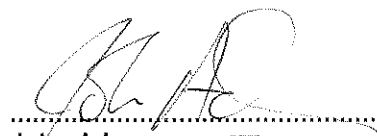
The Trustees (who are also the directors of the Charity for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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 Charity 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 Charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity 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 Charity 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:

  
.....  
**John Adams**

Date: 23 August 2022

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**OAK GROVE COMMUNITY CHURCH**  
**(A company limited by guarantee)**

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**INDEPENDENT EXAMINER'S REPORT**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

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

I report to the charity Trustees on my examination of the accounts of the Charity for the year ended 31 December 2021.

**Responsibilities and basis of report**

As the Trustees of the Charity (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 Charity 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 Charity'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 Charity 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 Charity'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 Charity'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 Charity and the Charity's Trustees as a body, for my work or for this report.

Signed:



Dated: 23 August 2022

Frank Shippam BSc FCA DChA

**MA Partners LLP**

Chartered Accountants

**OAK GROVE COMMUNITY CHURCH**  
(A company limited by guarantee)

**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)  
FOR THE YEAR ENDED 31 DECEMBER 2021**

		<b>Restricted funds 2021 £</b>	<b>Unrestricted funds 2021 £</b>	<b>Total funds 2021 £</b>	<i>Total funds 2020 £</i>
	<b>Note</b>				
<b>Income from:</b>					
Donations and legacies	3	<b>106,106</b>	<b>101,727</b>	<b>207,833</b>	148,705
Charitable activities	4	<b>142</b>	<b>7,789</b>	<b>7,931</b>	12,143
Other trading activities	5	-	<b>18,171</b>	<b>18,171</b>	11,097
Investments	6	-	<b>364</b>	<b>364</b>	643
Other income	7	-	<b>6,610</b>	<b>6,610</b>	11,407
<b>Total income</b>		<b>106,248</b>	<b>134,661</b>	<b>240,909</b>	183,995
<b>Expenditure on:</b>					
Raising funds	8	-	<b>3,395</b>	<b>3,395</b>	2,210
Charitable activities	9	<b>114,211</b>	<b>166,991</b>	<b>281,202</b>	243,315
<b>Total expenditure</b>		<b>114,211</b>	<b>170,386</b>	<b>284,597</b>	245,525
<b>Net expenditure</b>		<b>(7,963)</b>	<b>(35,725)</b>	<b>(43,688)</b>	(61,530)
Transfers between funds	17	<b>(23,559)</b>	<b>23,559</b>	-	-
<b>Net movement in funds</b>		<b>(31,522)</b>	<b>(12,166)</b>	<b>(43,688)</b>	(61,530)
<b>Reconciliation of funds:</b>					
Total funds brought forward		<b>200,802</b>	<b>236,339</b>	<b>437,141</b>	498,671
Net movement in funds		<b>(31,522)</b>	<b>(12,166)</b>	<b>(43,688)</b>	(61,530)
<b>Total funds carried forward</b>		<b>169,280</b>	<b>224,173</b>	<b>393,453</b>	437,141

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**  
**(A company limited by guarantee)**  
**REGISTERED NUMBER: 04926246**

**BALANCE SHEET**  
**AS AT 31 DECEMBER 2021**

	Note	2021 £	2020 £
<b>Fixed assets</b>			
Tangible assets	14	277,121	304,409
		<u>277,121</u>	<u>304,409</u>
<b>Current assets</b>			
Debtors	15	449	5,084
Cash at bank and in hand		130,915	135,523
		<u>131,364</u>	<u>140,607</u>
Creditors: amounts falling due within one year	16	(15,032)	(7,875)
<b>Net current assets</b>		116,332	132,732
<b>Total assets less current liabilities</b>		<u>393,453</u>	<u>437,141</u>
<b>Total net assets</b>		<u><u>393,453</u></u>	<u><u>437,141</u></u>
<b>Charity funds</b>			
Restricted funds:			
Restricted funds excluding pension liability / asset	17	169,030	200,802
Pension reserve	17	250	-
Total restricted funds	17	<u>169,280</u>	<u>200,802</u>
Unrestricted funds	17	224,173	236,339
<b>Total funds</b>		<u><u>393,453</u></u>	<u><u>437,141</u></u>

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**OAK GROVE COMMUNITY CHURCH**  
**(A company limited by guarantee)**  
**REGISTERED NUMBER: 04926246**

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**BALANCE SHEET (CONTINUED)**  
**AS AT 31 DECEMBER 2021**

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The Charity 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:

  
.....  
**John Adams**  
.....

Date: 23 August 2022

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

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**OAK GROVE COMMUNITY CHURCH**  
**(A company limited by guarantee)**

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

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**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 Charity 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 Charity 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 Charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

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**OAK GROVE COMMUNITY CHURCH**  
**(A company limited by guarantee)**

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

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**2. Accounting policies (continued)**

**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.

**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 Charity 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 Charity 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.



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**OAK GROVE COMMUNITY CHURCH**  
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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

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**2. Accounting policies (continued)**

**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 Charity 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 Charity 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.

**OAK GROVE COMMUNITY CHURCH**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2021**

**3. Income from donations and legacies**

	<b>Restricted funds 2021 £</b>	<b>Unrestricted funds 2021 £</b>	<b>Total funds 2021 £</b>	<i>Total funds 2020 £</i>
Donations	7,078	82,904	<b>89,982</b>	106,298
Income tax recovered	36	12,471	<b>12,507</b>	15,165
Grants	98,992	51	<b>99,043</b>	21,392
Government grants	-	6,301	<b>6,301</b>	5,850
<b>Total 2021</b>	<b>106,106</b>	<b>101,727</b>	<b>207,833</b>	<b>148,705</b>
<i>Total 2020</i>	<i>27,864</i>	<i>120,841</i>	<i>148,705</i>	

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

**4. Income from charitable activities**

	<b>Restricted funds 2021 £</b>	<b>Unrestricted funds 2021 £</b>	<b>Total funds 2021 £</b>	<i>Total funds 2020 £</i>
Charitable activities	-	619	<b>619</b>	884
Events	142	7,170	<b>7,312</b>	11,259
<b>Total 2021</b>	<b>142</b>	<b>7,789</b>	<b>7,931</b>	<b>12,143</b>
<i>Total 2020</i>	<i>81</i>	<i>12,062</i>	<i>12,143</i>	

**OAK GROVE COMMUNITY CHURCH**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2021**

**5. Income from other trading activities**

**Income from fundraising events**

	<b>Unrestricted funds 2021 £</b>	<b>Total funds 2021 £</b>	<i>Total funds 2020 £</i>
Activities for generating funds	-	-	2,674
	<u>          </u>	<u>          </u>	<u>          </u>
<i>Total 2020</i>	<u>2,674</u>	<u>2,674</u>	

**Income from non charitable trading activities**

	<b>Unrestricted funds 2021 £</b>	<b>Total funds 2021 £</b>	<i>Total funds 2020 £</i>
Charity shop income	18,171	18,171	8,423
	<u>          </u>	<u>          </u>	<u>          </u>
<i>Total 2020</i>	<u>8,423</u>	<u>8,423</u>	

**6. Investment income**

	<b>Unrestricted funds 2021 £</b>	<b>Total funds 2021 £</b>	<i>Total funds 2020 £</i>
Interest received	364	364	643
	<u>          </u>	<u>          </u>	<u>          </u>
<i>Total 2020</i>	<u>643</u>	<u>643</u>	

**OAK GROVE COMMUNITY CHURCH**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2021**

**7. Other incoming resources**

	<b>Restricted funds 2021 £</b>	<b>Unrestricted funds 2021 £</b>	<b>Total funds 2021 £</b>	<i>Total funds 2020 £</i>
Miscellaneous income	-	229	<b>229</b>	2,262
Use of premises	-	6,381	<b>6,381</b>	9,145
<b>Total 2021</b>	<b>-</b>	<b>6,610</b>	<b>6,610</b>	<b>11,407</b>
<i>Total 2020</i>	<i>3,120</i>	<i>8,287</i>	<i>11,407</i>	

**8. Expenditure on raising funds**

**Costs of raising voluntary income**

	<b>Unrestricted funds 2021 £</b>	<b>Total funds 2021 £</b>	<i>Total funds 2020 £</i>
Fundraising costs	32	<b>32</b>	21
<i>Total 2020</i>	<i>21</i>	<i>21</i>	

**Fundraising trading expenses**

	<b>Unrestricted funds 2021 £</b>	<b>Total funds 2021 £</b>	<i>Total funds 2020 £</i>
Charity shop expenses	3,363	<b>3,363</b>	2,190
<i>Total 2020</i>	<i>2,190</i>	<i>2,190</i>	

**OAK GROVE COMMUNITY CHURCH**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2021**

**9. Analysis of expenditure on charitable activities**

**Summary by fund type**

	<b>Restricted funds 2021 £</b>	<b>Unrestricted funds 2021 £</b>	<b>Total funds 2021 £</b>	<i>Total funds 2020 £</i>
Charitable activities	10,960	149,960	<b>160,920</b>	156,429
Church activities	-	1,172	<b>1,172</b>	2,360
Community activities	3,805	1,752	<b>5,557</b>	8,733
Charitable Giving	1,160	14,107	<b>15,267</b>	13,473
Catton Grove Big Local	98,286	-	<b>98,286</b>	62,320
<b>Total 2021</b>	<b>114,211</b>	<b>166,991</b>	<b>281,202</b>	243,315
<i>Total 2020</i>	<i>88,696</i>	<i>154,619</i>	<i>243,315</i>	

**10. Analysis of expenditure by activities**

	<b>Activities undertaken directly 2021 £</b>	<b>Support costs 2021 £</b>	<b>Total funds 2021 £</b>	<i>Total funds 2020 £</i>
Charitable activities	57,574	103,346	<b>160,920</b>	156,429
Church activities	1,172	-	<b>1,172</b>	2,360
Community activities	5,557	-	<b>5,557</b>	8,733
Charitable Giving	15,267	-	<b>15,267</b>	13,473
Catton Grove Big Local	98,286	-	<b>98,286</b>	62,320
<b>Total 2021</b>	<b>177,856</b>	<b>103,346</b>	<b>281,202</b>	243,315
<i>Total 2020</i>	<i>167,473</i>	<i>75,842</i>	<i>243,315</i>	

**OAK GROVE COMMUNITY CHURCH**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2021**

**10. Analysis of expenditure by activities (continued)**

**Analysis of direct costs**

	<b>Charitable activities 2021 £</b>	<b>Church activities 2021 £</b>	<b>Community activities 2021 £</b>	<b>Charitable Giving 2021 £</b>
Staff costs	26,551	-	-	-
Depreciation	20,481	-	-	-
General expenditure	-	593	5,201	15,267
Catering	-	579	256	-
Choir	-	-	100	-
SLA Payments	-	-	-	-
Governance costs	10,542	-	-	-
<b>Total 2021</b>	<b>57,574</b>	<b>1,172</b>	<b>5,557</b>	<b>15,267</b>
<i>Total 2020</i>	<i>80,588</i>	<i>2,360</i>	<i>8,733</i>	<i>13,473</i>

	<b>Catton Grove Big Local 2021 £</b>	<b>Total funds 2021 £</b>	<b>Total funds 2020 £</b>
Staff costs	34,939	<b>61,490</b>	51,687
Depreciation	-	<b>20,481</b>	20,501
General expenditure	25,014	<b>46,075</b>	38,325
Catering	-	<b>835</b>	3,767
Choir	-	<b>100</b>	139
SLA Payments	38,333	<b>38,333</b>	44,654
Governance costs	-	<b>10,542</b>	8,400
<b>Total 2021</b>	<b>98,286</b>	<b>177,856</b>	<b>167,473</b>
<i>Total 2020</i>	<i>62,320</i>	<i>167,473</i>	

**OAK GROVE COMMUNITY CHURCH**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2021**

**10. Analysis of expenditure by activities (continued)**

**Analysis of support costs**

	<b>Charitable activities 2021 £</b>	<b>Total funds 2021 £</b>	<i>Total funds 2020 £</i>
Staff costs	70,100	<b>70,100</b>	55,752
Depreciation	6,807	<b>6,807</b>	7,077
Establishment	10,464	<b>10,464</b>	1,104
Administration	14,491	<b>14,491</b>	10,495
Travelling	289	<b>289</b>	11
Bank charges	467	<b>467</b>	124
Telephone and computer	728	<b>728</b>	1,279
<b>Total 2021</b>	<u>103,346</u>	<u><b>103,346</b></u>	<u>75,842</u>
<i>Total 2020</i>	<u>75,842</u>	<u>75,842</u>	

**11. Independent examiner's remuneration**

The independent examiner's remuneration amounts to an independent examiner fee of £2,400 (2020 - £2,100).

**12. Staff costs**

	<b>2021 £</b>	<i>2020 £</i>
Wages and salaries	<b>130,083</b>	100,196
Social security costs	<b>(969)</b>	2,763
Contribution to defined contribution pension schemes	<b>2,476</b>	4,480
	<u><b>131,590</b></u>	<u>107,439</u>

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**OAK GROVE COMMUNITY CHURCH**  
**(A company limited by guarantee)**

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

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**12. Staff costs (continued)**

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

	<b>2021 No.</b>	<i>2020 No.</i>
Involved in charitable activities	<b>4</b>	<i>4</i>
Involved in support services and governance	<b>4</b>	<i>3</i>
	<hr/> <b>8</b> <hr/>	<hr/> <i>7</i> <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 **£57,718** (2020 - £46,461).

**13. Trustees' remuneration and expenses**

During the year, one Trustees has been paid remuneration of **£37,482** (2019 - £37,482) 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 2021, expenses totalling £5,352 were reimbursed or paid directly to 1 Trustee (2020 - £3,058 to 1 Trustee) in relation to expenses incurred as an employee.



**OAK GROVE COMMUNITY CHURCH**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2021**

**14. Tangible fixed assets**

	Freehold property £	Equipment £	Sound equipment £	Total £
<b>Cost or valuation</b>				
At 1 January 2021	675,860	18,807	35,424	730,091
At 31 December 2021	675,860	18,807	35,424	730,091
<b>Depreciation</b>				
At 1 January 2021	372,541	18,403	34,738	425,682
Charge for the year	27,034	81	173	27,288
At 31 December 2021	399,575	18,484	34,911	452,970
<b>Net book value</b>				
At 31 December 2021	276,285	323	513	277,121
At 31 December 2020	303,319	404	686	304,409

**15. Debtors**

	2021 £	2020 £
<b>Due within one year</b>		
Trade debtors	50	50
Other debtors	64	-
Prepayments and accrued income	335	5,034
	449	5,084

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**OAK GROVE COMMUNITY CHURCH**  
**(A company limited by guarantee)**

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

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**16. Creditors: Amounts falling due within one year**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Trade creditors	<b>6,315</b>	<b>3,058</b>
Other taxation and social security	<b>2,670</b>	<b>1,775</b>
Other creditors	<b>1,638</b>	<b>916</b>
Accruals and deferred income	<b>4,409</b>	<b>2,126</b>
	<hr/> <b>15,032</b> <hr/>	<hr/> <b>7,875</b> <hr/>

**OAK GROVE COMMUNITY CHURCH**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2021**

**17. Statement of funds**

**Statement of funds - current year**

	Balance at 1 January 2021 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 December 2021 £
<b>Unrestricted funds</b>					
<b>Designated funds</b>					
Youth Events Bursary Fund	822	-	-	-	822
Property at Catton Grove Road Fund	228,650	-	(20,400)	-	208,250
Catton Community Choir	1,525	-	(100)	-	1,425
Tithe	205	9,847	(7,834)	-	2,218
Christmas Appeal 2021	-	1,755	(1,455)	-	300
	<u>231,202</u>	<u>11,602</u>	<u>(29,789)</u>	<u>-</u>	<u>213,015</u>
<b>General funds</b>					
General Funds	<u>5,137</u>	<u>123,059</u>	<u>(140,597)</u>	<u>23,559</u>	<u>11,158</u>
<b>Total Unrestricted funds</b>	<u>236,339</u>	<u>134,661</u>	<u>(170,386)</u>	<u>23,559</u>	<u>224,173</u>
<b>Restricted funds</b>					
Maintenance of Buildings Fund	70,280	-	-	-	70,280
Catton Grove Primary Sch Devel Fund	77,124	-	(6,268)	(6,268)	64,588
Fixed Assets of OG Fund	4,165	-	(620)	738	4,283
Catton Grove Big Local	33,989	81,630	(83,836)	(11,590)	20,193
Bishop of Norwich - Kids Matter	189	-	-	(189)	-
Supporting families	5,347	6,142	(7,241)	415	4,663
Collections to be passed on	932	50	(843)	232	371
CGBL - Children's Work	2,492	495	(489)	(2,498)	-
Chapel blinds	-	600	(600)	-	-
Samaritans Purse - Befriending	-	-	-	250	250
Year out - N Blanch	-	137	(830)	693	-
CGBL - Money Advice	1,950	12,300	(10,383)	(3,867)	-

**OAK GROVE COMMUNITY CHURCH**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2021**

**17. Statement of funds (continued)**

**Statement of funds - current year (continued)**

	Balance at 1 January 2021 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 December 2021 £
COVID Response	1,442	100	(25)	(1,517)	-
Christmas Appeal 2020	1,594	-	(874)	(720)	-
Giving Tuesday	1,298	-	-	(1,298)	-
Ivy Child Charitable Trust	-	2,000	(173)	-	1,827
NCC Babies Matter	-	2,468	(1,699)	-	769
Cinnamon Befriending	-	-	-	1,806	1,806
Leaving gift	-	326	(330)	4	-
Kids Matter	-	-	-	250	250
	<u>200,802</u>	<u>106,248</u>	<u>(114,211)</u>	<u>(23,559)</u>	<u>169,280</u>
<b>Total of funds</b>	<u><u>437,141</u></u>	<u><u>240,909</u></u>	<u><u>(284,597)</u></u>	<u><u>-</u></u>	<u><u>393,453</u></u>

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**OAK GROVE COMMUNITY CHURCH**  
**(A company limited by guarantee)**

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

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**17. Statement of funds (continued)**

**Designated funds** are those earmarked by the Trustees for a particular future purpose. During the year ended 31 December 2021 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

**OAK GROVE COMMUNITY CHURCH**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2021**

**17. Statement of funds (continued)**

Community Foundation, Norwich Opportunity Area, Tesco Stores, Greggs the Bakers, Transforming Lives for Good and Samaritan's Purse.

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 2020 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers in/out £</i>	<i>Balance at 31 December 2020 £</i>
<b>Unrestricted funds</b>					
<b>Designated funds</b>					
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>
<b>General funds</b>					
General Funds	(12,931)	142,740	(127,065)	2,393	5,137
<b>Total Unrestricted funds</b>	<u>237,818</u>	<u>152,930</u>	<u>(156,829)</u>	<u>2,420</u>	<u>236,339</u>
<b>Restricted funds</b>					
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

**OAK GROVE COMMUNITY CHURCH**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2021**

**17. Statement of funds (continued)**

**Statement of funds - prior year (continued)**

	<i>Balance at 1 January 2020 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers in/out £</i>	<i>Balance at 31 December 2020 £</i>
CGBL - Money Advice	-	5,151	(3,201)	-	1,950
COVID Response	-	10,004	(6,142)	(2,420)	1,442
Christmas Appeal 2020	-	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>
<b>Total of funds</b>	<u>498,671</u>	<u>183,995</u>	<u>(245,525)</u>	<u>-</u>	<u>437,141</u>

**18. Summary of funds**

**Summary of funds - current year**

	<b>Balance at 1 January 2021 £</b>	<b>Income £</b>	<b>Expenditure £</b>	<b>Transfers in/out £</b>	<b>Balance at 31 December 2021 £</b>
Designated funds	231,202	11,602	(29,789)	-	213,015
General funds	5,137	123,059	(140,597)	23,559	11,158
Restricted funds	200,802	106,248	(114,211)	(23,559)	169,280
	<u>437,141</u>	<u>240,909</u>	<u>(284,597)</u>	<u>-</u>	<u>393,453</u>

**OAK GROVE COMMUNITY CHURCH**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2021**

**18. Summary of funds (continued)**

**Summary of funds - prior year**

	<i>Balance at 1 January 2020 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers in/out £</i>	<i>Balance at 31 December 2020 £</i>
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>

**19. Analysis of net assets between funds**

**Analysis of net assets between funds - current year**

	<b>Restricted funds 2021 £</b>	<b>Unrestricted funds 2021 £</b>	<b>Total funds 2021 £</b>
Tangible fixed assets	68,870	208,251	<b>277,121</b>
Current assets	100,410	30,954	<b>131,364</b>
Creditors due within one year	-	(15,032)	<b>(15,032)</b>
<b>Total</b>	<u>169,280</u>	<u>224,173</u>	<u><b>393,453</b></u>

**Analysis of net assets between funds - prior year**

	<i>Restricted funds 2020 £</i>	<i>Unrestricted funds 2020 £</i>	<i>Total funds 2020 £</i>
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)
<b>Total</b>	<u>200,802</u>	<u>236,339</u>	<u>437,141</u>



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**OAK GROVE COMMUNITY CHURCH**  
**(A company limited by guarantee)**

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

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**20. Pension commitments**

The charity operates defined contribution pension scheme. Contributions of **£1,135** (2020: £592) 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 **£29,763** (2020: £31,365).