

Charity registration number 1101664

Company registration number 04926246 (England and Wales)

OAK GROVE COMMUNITY CHURCH
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

OAK GROVE COMMUNITY CHURCH

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

D J Woodward
C J Ford
J C Adams

Charity number

1101664

Company number

04926246

Registered office

70 Catton Grove Road
Norwich
Norfolk
NR3 3NT

Independent examiner

Argents Accountants Limited
15 Palace Street
NORWICH
Norfolk
United Kingdom
NR3 1RT

Bankers

Santander
Bootle
Merseyside
L30 4GB

OAK GROVE COMMUNITY CHURCH

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OAK GROVE COMMUNITY CHURCH

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 DECEMBER 2022

The trustees present their annual report and financial statements for the year ended 31 December 2022.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's Memorandum and Articles of Association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

Objectives and activities

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 2022.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

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

We offer regular youth and children's activities, toddler group and Coffee Stop. 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 with a wide range of money and debt issues. It could be something proactive like training on money management or budgeting and we are also 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.

Locally Trusted Organisation (LTO) for the Big Local

A community plan in which our role is providing support to the Catton Grove Big Local Partnership as they endeavour to make Catton Grove a better place to live work and volunteer.

OAK GROVE COMMUNITY CHURCH

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

Achievements and performance

Reflecting back on a year is always an interesting activity as inevitably amongst the key events and activities you are reminded of things that you have forgotten even happened!

Nationally, the continued emergence from a pandemic dominated existence of the previous 2 years was dealt a blow as we careered into a cost of living crisis, political unrest and the loss of our monarch, but as an organisation devoted to supporting our local community both spiritually & practically we have been pleased to maintain our presence and ability to respond to needs both through regular activities but also on a more ad-hoc basis as and when required.

Family Support

Another busy year in this growing portion of our outreach and ministry. We ran two Kids Matter and two Babies Matter programmes this year, engaging with and building relationships with 25 parents. Two babies were born during the programmes (not literally in the building!) which was a great privilege to be involved in at the early stages of their lives.

Our regular first Sunday event 'All-In' has grown this year offering a place to come and be – a relaxed café style set-up principally aimed at families with games, craft, refreshments throughout and a light afternoon tea served.

Family Support Hub

After 8 years of being our tenant we bid farewell to Time Norfolk who relocated their offices and counselling support service elsewhere in Norwich. This provided us with the opportunity to refurbish and repurpose our upstairs room into a Family Support Hub for which we were pleased to receive funding for the redecoration, furniture and equipment.

This space will mean we have a fixed office base for our Family Support team to operate from as well as 2 other rooms for small group and one to one work including our highly successful Kids Matter and Babies Matter programmes (see above) – some delays to works meant that we have postponed our planned 'grand opening' until early 2023.

Youth / Children's Activities

With our Assistant leader firmly settled in his post, we have been able to not just maintain but also extend our Children's and youth provision:

Youth:

Fresh Fridays

Weekly youth cafe - about 25 individuals reached over the year with a regular attendance of 6-10.

Holy Potato

Weekly lunch club in Sewell Park Academy - about 50 kids reached over the year with a regular attendance of around 25. Every week they hear a 60 seconds snippet about God.

Freshers

Weekly (now fortnightly) discipleship group - regularly 3 young people digging deeper into Jesus and the Bible.

Encounter camp

We took 3 young people with us, joining with Norwich, Breckland and Integrate Youth for Christ centres. 1 of our young people made the decision to follow Jesus, all of them had a fantastic time and want to bring friends next year.

Chill

New weekly after school club - 1 young person attends regularly so far. The same one that made a commitment at Encounter camp and we regularly open the Bible with him at Chill. Despite the name we have developed this into a warm space for young people since December through receipt of new funding received.

OAK GROVE COMMUNITY CHURCH

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

Childrens:

Sunday mornings

Initially post-covid we restarted our usual weekly provision on Sundays with up to 5 kids attending.

Kidz Klub

In September we replaced the above with a monthly Kidz Klub - we now regularly have 8-15 kids, many of whom wouldn't normally connect with us on a Sunday morning.

Board games

Monthly board games afternoon - we regularly see 1-5 people attend - a social space to get to know the families in the area a bit better.

Summer Holiday club

We had about 30 kids attend for this 3 day extravaganza with help from Raise Kids.

FISH

We restarted our Food and Fun In School Holidays (FISH) club in June half term for local families, providing a 2 course meal and a visit from a local zoo keeper with his minibeasts and reptiles. We have since increased the number of FISH clubs to have a greater impact on families, and ran 2 in October half term: a board games morning and a visit from Norwich Puppet Theatre to do a puppet making workshop. We will continue to run this club each half term in 2023 with the hope to increase to 3 clubs per week and include some trips to local attractions as the weather improves.

Operation Christmas Child Shoebox Appeal

We held our annual Shoebox Sunday in November, packing over 40 shoeboxes with a range of toys, craft, stationery, toiletries and clothing to be sent overseas to children for Christmas. We were also a drop off point for individuals and local organisations and sent over 250 shoeboxes to the local warehouse for processing. In 2023 we will hold another Shoebox Sunday event and continue to be a drop off point for the local community.

Charity Shop

One man's junk is another man's treasure, so the saying goes and certainly from both the throughput of donated second hand items, increased & regular customer footfall and ever increasing purchases made, our charity shop testifies well to that saying. Our ever popular Christmas opening event as well as regular 4 for a £1 stock clearance sales continue to prove popular.

In fact this last year has seen the highest turnover we have ever had at £27,007, indicative of the financial challenges we are all facing, with people looking for quality goods at lower prices. It also continues to contribute a very welcome boost to our funds.

Gift Day

During July, we held a Gift Day. This was in direct response to the challenge we were facing in our predicted income versus expenditure alongside wanting to raise funds to employ an intern for a year, fund some theology training for our Assistant Leader and some monies towards building improvements at our chapel site.

Our congregation of faithful people once more 'turned up' and we were pleased to raise around £33k, smashing our £30k initial target. This meant that we were able to proceed with our plans mentioned above as well as boost our financial reserves.

To date we have completed the Main Hall interior lighting replacement and exterior security lighting replacement, with the front step renewal currently scheduled for January 2023.

Warm Welcome / Foodbank

In direct response to the stark yet very real choice of heating or eating we commenced a community Warm Space in November that we have called Warm Welcome that runs alongside our existing Foodbank Distribution Point on a Tuesday Evening. It's a simple yet effective premise: Anyone is welcome to come and spend the whole evening or just a part of it with us in the warm, thereby not needing to heat their home for the period. In addition we are serving hot drinks, soup and toasties – all of this is provided at no charge.

We continue to operate the aforementioned foodbank distribution point and are regularly providing weekly food parcels to 10-15 households.

OAK GROVE COMMUNITY CHURCH

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) **FOR THE YEAR ENDED 31 DECEMBER 2022**

Oak Grove Community Money Advice

This year we saw 21 clients dealing with £407,016 of debt on their behalf. We have assisted with 9 debt relief orders, 2 bankruptcies, 4 debt management plans. The rest of the cases are ongoing towards a financial solution. We gained two new volunteers on our staff. They have completed their level 1 and 2 training and will complete level 3 once they had a couple of months more experience. We have made strong connections with the staff at the local school including being asked to host a Yr6 assembly and facilitate a drop-in session for parents.

Big Local

We continue in our role as the Locally Trusted Organisation (LTO) for the Catton Grove Big Local Partnership. With funding from the Big Lottery Community Fund, we act in an admin and finance control role on behalf of the partnership, as they seek to make decisions on funding and investment into our community based on agreed priorities stemming from residents ideas, views and comments. The overall aim of the partnership is to make our area of Catton Grove an even better place to live, work and volunteer in as we collectively work towards creating a stronger, more confident, healthier and more prosperous community that is able to face whatever the future brings.

Synergy

So good to be back at an in person conference in February as we gathered in Derby with folks from the other churches within the Synergy Churches family. The theme was Church for all Generations and comprised a range of input across the weekend.

The rhythm of Team retreats, and development days as well as the senior leaders retreat were also welcome returns, in addition the growing development of Cluster of Synergy churches based in the Eastern region has been encouraging.

Prayer Meetings / Be Still

Thankfully we are not restricted to doing everything via Zoom anymore but we have found that our regular weekly prayer meetings still function well on Zoom and so are continuing those, and also short 6-week video/discussion courses equally work well in this format so we were pleased to run the Be Still course mid-year. Future plans are to run the Lectio Course on Zoom in February 2023.

Intern

We began the year welcoming a new intern through an organisation called DNA. Initially plans were for the intern to do a 2nd year with us through DNA but in the end we were able to employ her directly from September as a result of Gift Day donations.

The intern will continue to support both our children's and youth work as well as getting involved in our Young Adults group and continue to share musical & leadership skills in smaller gatherings such as Selah – our monthly Thursday evening 'Come and Be' gathering and also on Sundays.

Christmas Hampers

Similar to initiatives from previous years we identified families whom we have worked with regularly over the past year and prepared predominantly fresh produce hampers including meat, vegetables and fruit that were delivered immediately prior to Christmas. Subject to the size of the household we anticipated there was anything from 4-7 days worth of food therein. Food supply chain issues proved a bit of a challenge but we overcame all of this. In fact on one occasion when one of our staff was purchasing multiple identical items in a local supermarket it provoked conversation with the customer in front who was so impacted by the aim of what we were doing that they proceeded to pay for the items concerned as a donation!

OAK GROVE COMMUNITY CHURCH

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) **FOR THE YEAR ENDED 31 DECEMBER 2022**

Funding

For the first time in 3 years we were able to hold our annual quiz and chips evening raising funds towards some ongoing building modifications. In fact it proved so successful we are thinking of making it a twice yearly event.

We remain grateful to the continued faithful and generous giving of our church family not least at the aforementioned Gift Day as well as receiving funding, support and assistance from the following organisations across this past year:

Catton Grove Big Local
Ivy Child Trust
Morrisons
Norwich City Council
Norfolk County Council
Norfolk Community Fund (Love Norfolk)
Norwich Foodbank

Looking ahead into 2023, on the one hand the future feels uncertain as we continue to grapple with inflationary cost of living rises and other external pressures. However we remain committed to our Lord & Saviour Jesus Christ and our vision of seeing this community of North Norwich that we serve transformed.

Financial review

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.

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 Grove and training.

The Trustees recognise again that the Charity as at 31 December 2022 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.

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Structure, governance and management

The charity 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.

OAK GROVE COMMUNITY CHURCH

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) ***FOR THE YEAR ENDED 31 DECEMBER 2022***

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

D J Woodward

B A Rayner

(Resigned 20 October 2022)

C J Ford

J C Adams

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.

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. One of the existing Trustees is also a member 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.

The trustees' report was approved by the Board of Trustees.

J C Adams

Trustee

15 August 2023

OAK GROVE COMMUNITY CHURCH

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF OAK GROVE COMMUNITY CHURCH

I report to the trustees on my examination of the financial statements of Oak Grove Community Church (the charity) for the year ended 31 December 2022.

Responsibilities and basis of report

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

Having satisfied myself that the financial statements 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 financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of , which is one of the listed bodies.

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 that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements 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 financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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



Mark Johnstone FCA

Argents Accountants Limited
15 Palace Street
NORWICH
Norfolk
NR3 1RT
United Kingdom

Dated: 16 August 2023

OAK GROVE COMMUNITY CHURCH

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2022

		Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
Notes							
Income and endowments from:							
Donations and legacies	3	123,389	155,216	278,605	101,727	106,106	207,833
Charitable activities	4	20,102	-	20,102	7,789	142	7,931
Other trading activities	5	27,007	-	27,007	18,171	-	18,171
Investments	6	764	-	764	364	-	364
Other income	7	8,543	-	8,543	6,610	-	6,610
Total income		179,805	155,216	335,021	134,661	106,248	240,909
Expenditure on:							
Raising funds	8	13,401	-	13,401	3,395	-	3,395
Charitable activities	9	189,087	154,523	343,610	166,991	114,211	281,202
Total expenditure		202,488	154,523	357,011	170,386	114,211	284,597
Net (outgoing)/incoming resources before transfers		(22,683)	693	(21,990)	(35,725)	(7,963)	(43,688)
Gross transfers between funds		2,348	(2,348)	-	23,559	(23,559)	-
Net expenditure for the year/Net movement in funds		(20,335)	(1,655)	(21,990)	(12,166)	(31,522)	(43,688)
Fund balances at 1 January 2022		224,173	169,280	393,453	236,339	200,802	437,141
Fund balances at 31 December 2022		203,838	167,625	371,463	224,173	169,280	393,453

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

All income and expenditure derive from continuing activities.

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

OAK GROVE COMMUNITY CHURCH

BALANCE SHEET

AS AT 31 DECEMBER 2022

	Notes	2022 £	£	2021 £	£
Fixed assets					
Tangible assets	14		250,232		277,121
Current assets					
Debtors	15	5,706		449	
Cash at bank and in hand		138,644		130,915	
		144,350		131,364	
Creditors: amounts falling due within one year	16	(23,119)		(15,032)	
Net current assets			121,231		116,332
Total assets less current liabilities			371,463		393,453
Income funds					
Restricted funds	17		167,625		169,280
<u>Unrestricted funds</u>					
Designated funds	18	202,967		213,015	
General unrestricted funds		871		11,158	
			203,838		224,173
			371,463		393,453

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 December 2022.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the Trustees on 15 August 2023

J C Adams
Trustee

Company registration number 04926246

OAK GROVE COMMUNITY CHURCH

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2022

1 Accounting policies

Charity information

Oak Grove Community Church is a private company limited by guarantee incorporated in England and Wales. The registered office is 70 Catton Grove Road, Norwich, Norfolk, NR3 3NT.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

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

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

OAK GROVE COMMUNITY CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

1 Accounting policies

(Continued)

1.5 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 is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources.

1.6 Tangible fixed assets

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

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	4% straight line
Equipment	20% straight line
Sound equipment	25% reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

OAK GROVE COMMUNITY CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

1 Accounting policies

(Continued)

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

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

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

OAK GROVE COMMUNITY CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

3 Donations and legacies

	Unrestricted funds		Restricted funds		Total	Unrestricted funds		Restricted funds		Total
	2022	2022	2022	2022	2022	2021	2021	2021	2021	2021
	£	£	£	£	£	£	£	£	£	£
Donations and gifts	123,389	6,920	130,309	95,375	7,114	102,489				
Grants	-	148,296	148,296	6,352	98,992	105,344				
	123,389	155,216	278,605	101,727	106,106	207,833				
Grants receivable for core activities										
General Grants	-	148,296	148,296	51	98,992	99,043				
Government Grants - Coronavirus Job Retention Scheme	-	-	-	6,301	-	6,301				
	-	148,296	148,296	6,352	98,992	105,344				

OAK GROVE COMMUNITY CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

4 Charitable activities

	Core Charitable Activities	Events	Total	Core Charitable Activities	Events	Total
	2022	2022	2022	2021	2021	2021
	£	£	£	£	£	£
Charitable income	18,157	1,945	20,102	7,354	577	7,931
	=====	=====	=====	=====	=====	=====
Analysis by fund						
Unrestricted funds	18,157	1,945	20,102	7,354	435	7,789
Restricted funds	-	-	-	-	142	142
	=====	=====	=====	=====	=====	=====

5 Other trading activities

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
Charity shop income	27,007	18,171
	=====	=====

6 Investments

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
Interest receivable	764	364
	=====	=====

7 Other income

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
Miscellaneous income	234	229
Use of premises	8,309	6,381
	=====	=====
	8,543	6,610
	=====	=====

OAK GROVE COMMUNITY CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

8 Raising funds

	Unrestricted funds	Unrestricted funds
	2022 £	2021 £
<u>Fundraising and publicity</u>		
Other fundraising costs	169	32
	<hr/>	<hr/>
<u>Trading costs</u>		
Operating charity shop	5,064	3,363
Staff costs	7,964	-
Support costs	204	-
	<hr/>	<hr/>
	13,232	3,363
	<hr/>	<hr/>
	13,401	3,395
	<hr/> <hr/>	<hr/> <hr/>

OAK GROVE COMMUNITY CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

9 Charitable activities	Core charitable activities	Church activities	Community activities	Charitable giving	Catton Grove Big Local	Total 2022	Total 2021
	2022 £	2022 £	2022 £	2022 £	2022 £	£	£
Staff costs	7,921	-	8,317	-	34,726	50,964	61,490
Depreciation and impairment	20,765	-	-	-	-	20,765	20,481
General expenditure	-	1,301	15,477	18,895	34,074	69,747	46,075
Catering	-	1,463	1,715	-	-	3,178	835
Choir	-	-	3	-	-	3	100
SLA Payments	-	-	-	-	37,795	37,795	38,333
	28,686	2,764	25,512	18,895	106,595	182,452	167,314
Share of support costs (see note 10)	149,581	-	-	-	-	149,581	103,346
Share of governance costs (see note 10)	11,577	-	-	-	-	11,577	10,542
	189,844	2,764	25,512	18,895	106,595	343,610	281,202
Analysis by fund							
Unrestricted funds	165,575	2,644	2,641	18,227	-	189,087	166,991
Restricted funds	24,269	120	22,871	668	106,595	154,523	114,211
	189,844	2,764	25,512	18,895	106,595	343,610	281,202

OAK GROVE COMMUNITY CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

9 Charitable activities		(Continued)				
For the year ended 31 December 2021						
	Core charitable activities	Church activities	Community activities	Charitable giving	Cattton Grove Big Local	Total 2021
	£	£	£	£	£	£
Staff costs	26,551	-	-	-	34,939	61,490
Depreciation and impairment	20,481	-	-	-	-	20,481
General expenditure	-	593	5,201	15,267	25,014	46,075
Catering	-	579	256	-	-	835
Choir	-	-	100	-	-	100
SLA Payments	-	-	-	-	38,333	38,333
	47,032	1,172	5,557	15,267	98,286	167,314
Share of support costs (see note 10)	103,346	-	-	-	-	103,346
Share of governance costs (see note 10)	10,542	-	-	-	-	10,542
	160,920	1,172	5,557	15,267	98,286	281,202
Analysis by fund						
Unrestricted funds	149,960	1,172	1,752	14,107	-	166,991
Restricted funds	10,960	-	3,805	1,160	98,286	114,211
	160,920	1,172	5,557	15,267	98,286	281,202

OAK GROVE COMMUNITY CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

10 Support costs

	Support costs £	Governance costs £	2022 £	Support costs £	Governance costs £	2021 £
Staff costs	108,576	-	108,576	70,100	-	70,100
Depreciation	6,569	-	6,569	6,807	-	6,807
Establishment	17,865	-	17,865	10,464	-	10,464
Administration	14,175	-	14,175	14,491	-	14,491
Travelling	724	-	724	289	-	289
Telephone and computer	1,487	-	1,487	728	-	728
Bank charges	389	-	389	467	-	467
Independent examiner fees	-	2,520	2,520	-	2,901	2,901
Accountancy	-	8,114	8,114	-	7,641	7,641
Legal and professional	-	943	943	-	-	-
	<u>149,785</u>	<u>11,577</u>	<u>161,362</u>	<u>103,346</u>	<u>10,542</u>	<u>113,888</u>
Analysed between						
Trading	204	-	204	-	-	-
Charitable activities	<u>149,581</u>	<u>11,577</u>	<u>161,158</u>	<u>103,346</u>	<u>10,542</u>	<u>113,888</u>
	<u>149,785</u>	<u>11,577</u>	<u>161,362</u>	<u>103,346</u>	<u>10,542</u>	<u>113,888</u>

Governance costs includes payments to the Independent Examiner of £2,160 (2021- £2,400) for Independent examination fees.

11 Trustees

During the year, one Trustee received remuneration of £38,515 (2021 : £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 year ended 31 December 2022, expenses totalling £402 were reimbursed or paid directly to 1 Trustee (2021 : £5,352 to 1 Trustee) in relation to travel expenses incurred in relation to his role as an employee.

12 Employees

The average monthly number of employees during the year was:

	2022 Number	2021 Number
Involved in charitable activities	6	4
Involved in support services and governance	4	4
Total	<u>10</u>	<u>8</u>

OAK GROVE COMMUNITY CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

12 Employees

(Continued)

Employment costs	2022 £	2021 £
Wages and salaries	154,688	130,083
Social security costs	5,574	(969)
Other pension costs	7,242	2,476
	<u>167,504</u>	<u>131,590</u>

The total amount of employee benefits (including employer pension contributions) received by key management personnel for their services to the Company was £77,950 (2021 : £57,718)

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.

There were no employees whose annual remuneration was more than £60,000.

13 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

14 Tangible fixed assets

	Freehold land and buildings £	Equipment £	Sound equipment £	Total £
Cost				
At 1 January 2022	675,860	18,807	35,424	730,091
Additions	-	443	-	443
	<u>675,860</u>	<u>19,250</u>	<u>35,424</u>	<u>730,534</u>
At 31 December 2022	675,860	19,250	35,424	730,534
Depreciation and impairment				
At 1 January 2022	399,574	18,483	34,911	452,968
Depreciation charged in the year	27,033	172	129	27,334
	<u>426,607</u>	<u>18,655</u>	<u>35,040</u>	<u>480,302</u>
At 31 December 2022	426,607	18,655	35,040	480,302
Carrying amount				
At 31 December 2022	249,253	595	384	250,232
	<u>249,253</u>	<u>595</u>	<u>384</u>	<u>250,232</u>
At 31 December 2021	276,285	323	513	277,121
	<u>276,285</u>	<u>323</u>	<u>513</u>	<u>277,121</u>

OAK GROVE COMMUNITY CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

15 Debtors

	2022 £	2021 £
Amounts falling due within one year:		
Trade debtors	50	50
Other debtors	-	64
Prepayments and accrued income	5,656	335
	<hr/>	<hr/>
	5,706	449
	<hr/>	<hr/>

16 Creditors: amounts falling due within one year

	2022 £	2021 £
Other taxation and social security	2,594	2,670
Trade creditors	10,369	6,315
Other creditors	892	1,638
Accruals and deferred income	9,264	4,409
	<hr/>	<hr/>
	23,119	15,032
	<hr/>	<hr/>

OAK GROVE COMMUNITY CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

17 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Balance at 1 January 2021 £	Incoming resources £	Movement in funds		Balance at 1 January 2022 £	Incoming resources £	Movement in funds		Balance at 31 December 2022 £
			Resources expended £	Transfers £			Resources expended £	Transfers £	
Maintenance of Buildings Fund	70,280	-	-	-	70,280	-	-	-	70,280
Catton Grove Primary School Devel Fund	77,124	-	(6,268)	(6,268)	64,588	-	(6,268)	-	58,320
Fixed Assets of OG Fund	4,165	-	(620)	738	4,283	-	(666)	443	4,060
Catton Grove Big Local	33,989	81,630	(83,836)	(11,590)	20,193	119,101	(111,314)	(4,941)	23,039
Supporting Families	5,347	6,142	(7,241)	415	4,663	6,100	(9,168)	248	1,843
Collections to be passed on	932	50	(843)	232	371	370	(370)	-	371
CGBL - Childrens Work	2,492	495	(489)	(2,498)	-	765	(790)	25	-
Chapel blinds	-	600	(600)	-	-	-	-	-	-
Samaritans Purse - Befriending	-	-	-	250	250	-	-	(250)	-
Year Out - N Blanch	-	137	(830)	693	-	-	-	-	-
CGBL - Money Advice	1,950	12,300	(10,383)	(3,867)	-	12,500	(12,097)	3,424	3,827
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	50	(1,231)	-	646
NCC Babies Matter	-	2,468	(1,699)	-	769	-	(785)	16	-
Cinnamon Befriending	-	-	-	1,806	1,806	-	(331)	(1,065)	410
Leaving gift	-	326	(330)	4	-	-	-	-	-
Bishop of Norwich - Kids matter	189	-	-	(189)	-	-	-	-	-
Kids Matter	-	-	-	250	250	-	-	(250)	-
CGBL - Board Games	-	-	-	-	-	918	(826)	-	92
CGBL - Warm spaces building modifications	-	-	-	-	-	1,500	(775)	-	725
NCF - Winter Household support fund	-	-	-	-	-	2,400	(2,402)	2	-

OAK GROVE COMMUNITY CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

17 Restricted funds	(Continued)									
	Movement in funds				Movement in funds					
	Balance at 1 January 2021	Incoming resources	Resources expended	Transfers	Balance at 1 January 2022	Incoming resources	Resources expended	Transfers	Balance at 31 December 2022	
Family Support - Development Fund	-	-	-	-	-	2,400	(1,396)	-	1,004	
Love Norfolk Fund	-	-	-	-	-	4,527	(3,958)	-	569	
Winter Food 2022	-	-	-	-	-	2,000	(817)	-	1,183	
NCF Warm Spaces - Chill	-	-	-	-	-	2,000	(1,058)	-	942	
Foodbank - 2022 winter fund	-	-	-	-	-	150	-	-	150	
Toddler Group	-	-	-	-	-	435	(271)	-	164	
	200,802	106,248	(114,211)	(23,559)	169,280	155,216	(154,523)	(2,348)	167,625	

OAK GROVE COMMUNITY CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

17 Restricted funds

(Continued)

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.

Catton Grove Big Local fund - 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 fund - represents grant funding received to deliver a programme of children's activities during school holidays and once a month on Saturday mornings.

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

Covid Response fund - 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 Lives for Good and Samaritan's Purse.

OAK GROVE COMMUNITY CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

17 Restricted funds

(Continued)

New restricted funds:

- CGBL Board games – a grant from Catton Grove Big Local to help fund a community board games group.
- CGBL Building modifications – a grant from Catton Grove Big Local to help fund modifications to improve the energy efficiency and accessibility of the chapel premises.
- NCF Winter Household support – grant to support local families with the ‘cost of living’ crisis.
- Family support development fund – grant funding received to support the refurbishment of additional office and community spaces within the chapel premises for the family support work.
- Love Norfolk – grant funding received to support the refurbishment and equipping of additional office and community spaces within the chapel premises for the family support work.
- Winter food 2022 – grant funding received to help support the provision of various free food opportunities for those in need.
- NCF Warm Spaces – grant funding received to support the creation of a ‘drop in’ space for young people.
- Foodbank 2022 winter fund - funds held in relation to winter foodbank distribution.
- Toddler Group - grant funding for the purchase of equipment for the Toddler Group.

OAK GROVE COMMUNITY CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

18 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Movement in funds			Movement in funds			
	Balance at 1 January 2021	Incoming resources	Resources expended	Balance at 1 January 2022	Incoming resources	Resources expended	Balance at 31 December 2022
	£	£	£	£	£	£	£
Youth Events Bursary Fund	822	-	-	822	20	(285)	557
Property at Catton Grove Road Fund	228,650	-	(20,400)	208,250	-	(20,400)	187,850
Catton Community Choir	1,525	-	(100)	1,425	-	-	1,425
Tithe	205	9,847	(7,834)	2,218	10,778	(12,317)	3,266
Christmas Appeal 2021	-	1,755	(1,455)	300	125	(125)	-
Gift Day	-	-	-	-	28,261	(15,805)	9,869
	231,202	11,602	(29,789)	213,015	39,184	(48,932)	202,967

OAK GROVE COMMUNITY CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

18 Designated funds

(Continued)

Designated funds are those earmarked by the Trustees for a particular future purpose. During the year ended 31 December 2022 this included the following:

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.

Property at Catton Grove Road - the head office of the charity, with annual depreciation charges.

Catton Community Choir - funds contributed by choir members to facilitate the choir's musical activities.

Tithe Fund - an agreed proportion of certain income receipts that are put aside and used to provide support to local charities & individuals in need.

Christmas Appeal 2021 Fund - Monies donated to the church to fund a Christmas hamper initiative for local families.

Gift Day 2022 Fund - donations received in 2022 to support the ongoing operations of the Church along with providing for the recruitment of a new intern, theological training provision and building repairs .

OAK GROVE COMMUNITY CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

19 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2022	2022	2022	2021	2021	2021
	£	£	£	£	£	£
Fund balances at 31 December 2022 are represented by:						
Tangible assets	187,852	62,380	250,232	277,121	-	277,121
Current assets/ (liabilities)	15,986	105,245	121,231	116,332	-	116,332
	<u>203,838</u>	<u>167,625</u>	<u>371,463</u>	<u>393,453</u>	<u>-</u>	<u>393,453</u>

20 Related party transactions

Transactions with related parties

During the year the charity entered into the following transactions with related parties:

Donations received by the charity, with no conditions, from related parties and key management personnel in the year totalled £18,334 (2021: £29,763).

Both Darren Woodward, Trustee, and his wife were paid employees of the charity. Details of the salary and expenses paid to Darren in his role as Senior Pastor are included within the Trustees' remuneration and expense note. The net salary paid to Mrs Woodward in her role under a contract of employment during the year amounted to £7,430.