

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 2023

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 2023

The trustees present their annual report and financial statements for the year ended 31 December 2023.

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 2023.

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.

Achievements and performance

Is it a sign of getting older that time seems to pass more quickly? Nevertheless so much has happened this year which makes reflecting back such a good discipline to remind ourselves of all that took place during the year.

Family Support

The family support service has developed well this year. We had a full Kids Matter programme in the Spring term with 8 mums completing the programme, strengthening their families and gaining confidence and competence.

Later in the year we launched a new initiative called '**EPIC Dad**'. This is a social space providing a fun session once a month for dads / male role models and their children, to value and encourage dads in their roles as fathers. We have already seen 10 families come along and this initiative has been received well by the dads that have been attending – they really appreciate the space and time for them to build relationships with one another and their children. We have also seen these families engaging in our other activities too.

OAK GROVE COMMUNITY CHURCH

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

Our Renew Wellbeing space is taking place once a week. It is a place of peace, a place where it is 'ok not to be ok' – we have crafts, colouring, games to play, toys for toddlers, breakfast and we have two prayer times during the morning. We have seen parents come in very quiet, low and yet they have left with their head up, more vocal and smiling!

Each term we have a family Support session – in the summer it was to help parents prepare for the school holidays and new school term. In November we held our first ever Toy Swap. This was a great success and enabled parents to swap toys and thereby help reduce the cost of Christmas.

In May, we celebrated the King's Coronation with a BBQ to mark the occasion and bring the community together which was attended by around 120 people.

We have also been able to hand out £50 supermarket vouchers to help families with the cost-of-living crisis, funded from the Norfolk Household Support Fund, and in December we delivered hampers of food to 30 households.

Cinnamon Network Film

In July we were contacted by Cinnamon Network, an organisation that equips churches for social action in their communities and from whom we have benefitted through support, advice and funding over recent years. It was the 10th anniversary of their Incubator Programme that enables fledgling organisations to become established charities and also provides the platform for their work to be replicated across the UK.

As an organisation that has successfully started and run some of the Cinnamon backed social action projects they wanted to come and film a typical day in the life of our community outreach work. We were flattered, yet very pleased to respond positively and the resultant film was shown at their anniversary awards night in London in October.

Youth / Children's Activities

The youth and children's work has continued in much the same vein as last year but with notable growth.

Youth:

With dwindling numbers at the start of the year, we chose to stop running Chill. Everything else, Holy Potato, Fresh Fridays, Freshers and Encounter Camp have continued.

- **Holy Potato**, our weekly lunchtime school club, regularly has around 20 attendees playing games. It has been a successful entry point as many who have met us at Holy Potato have then come to our other activities.
- **Fresh Fridays**, our weekly youth café, started the year with very low numbers but has since increased. We have seen over 30 individuals over the year with a regular attendance of 10-15.
- **Freshers**, the fortnightly discipleship group, has seen an average of 5 young people each session, learning more about Jesus. With great spiritual growth and new declarations of faith, we have seen wonderful things this year.

We took 2 young people to **Encounter Camp**, joining with Youth For Christ centres in the region. As always, it was a very memorable and developmental time for all attendees.

Children:

Our monthly **Kidz Klub** is still going strong with around 8 regulars who are engaging more and more with the Bible and Jesus' plan for their lives.

We stopped our monthly board games afternoon during the year as we weren't building any momentum and instead replaced it with Epic Dad (see above).

OAK GROVE COMMUNITY CHURCH

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

FISH

We had another exciting year of FISH events, providing free meals and activities to families primarily from the local area. In February half term we ran two events: a morning of board games, giant games and a book corner provided by Norfolk Libraries and then a Magic Party run by a local entertainer. We also ran two events in May half term: a trip to a woodland adventure play area and a summer trail around the local community. In October half term we held an Autumn Fun Day at the Chapel decorating biscuits and pumpkins, making crafts and we were joined once again by Norfolk Libraries.

Our FISH events continue to enable us to engage with families in our community and have given us the opportunity to signpost them to other events/activities that we run, as well as helping to relieve some of their financial pressure.

Operation Christmas Child Shoebox Appeal

We had another successful Shoebox Sunday in November, packing 44 shoeboxes to be sent to children in other parts of the world for Samaritan's Purse Operation Christmas Child project. We also continue to be one of a handful of shoebox collection points in Norwich and collected 105 shoeboxes, which were sent to the UK processing centre. This is an event that brings together members of the church and the local community and we look forward to holding it again in 2024.

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 increasing purchases made, our charity shop testifies well to that statement. Our Christmas opening event as well as the regular '4 for a £1' stock clearance sales days both continue to be very popular.

In fact, this last year has seen the highest shop turnover we have ever had at **£27,940**, indicative of the financial challenges we are all facing with people looking for quality goods at lower prices. The shop therefore continues to contribute a very welcome boost to our general funds.

Warm Welcome / Foodbank

Having commenced the community warm space initiative in November 2022, we have managed to keep up the basic provision of free hot food and drinks every Tuesday evening alongside our existing Foodbank Distribution Point. All are welcome for refreshment irrespective of whether they have a foodbank voucher or not.

Our food parcel distribution continues to be well used and much needed service that we are pleased to operate on behalf of Norwich Foodbank. We regularly supply 10-15 households a week with basic food items. In addition, the service has been further enhanced by the inclusion of an advisor at most sessions to support and signpost people to resolve difficulties with their finances, housing and other issues.

Oak Grove Community Money Advice

During the year January to December 2023 we saw 24 new Money Advice clients, 4 of those clients were on a non-advice basis (giving help with contacting creditors and energy companies and referring people on where we could not help as they were not British Citizens).

The total amount of client debt was £847,268, including student loans, rent arrears, car finance, overdrafts, and store cards.

During the year we had 5 debt relief orders, 1 bankruptcy, and 4 debt management plans. We secured 4 people debt free during this year. In total that is 14 people working towards or with full debt solutions. In the last week of January, we were working with 20 open cases, this includes the 4 debt management plans. We keep the debt management plans open as most creditors ask to be contacted by us every 6 months, and it also keeps an active line of support open for those clients in case their circumstances change.

Looking forward we do not expect our case load to get any lighter. A local debt service has closed, though there is a possibility of a new service opening in the centre of Norwich but this will take some time to get up and running and the cases will not be managed locally. The pressures of the cost of living increases are not in the headlines now so much but are still causing difficulties particularly for those without an increase in income to match the rises in costs. Higher interest rates are also causing severe headaches for those with mortgages and the effects of this are still filtering through.

OAK GROVE COMMUNITY CHURCH

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

Big Local

We continue to support the Catton Grove Big Local Partnership ('CGBLP') in our role as their Locally Trusted Organisation - acting in an admin and finance control role on behalf of the partnership. CGBLP seek to make decisions on funding and investment into our community based on agreed priorities within their community plan that stems from resident ideas, views, and comments.

This lottery funded initiative for our community will enter its final year in February 2024.

Synergy Churches

As part of the Synergy family of churches we enjoy relationship with, and support from, this group of around 25 churches from across the country located in East Anglia, the Midlands, the North West and the South West.

Regular organised contact points include an annual conference and leaders retreat, as well as quarterly cluster gatherings for the Eastern Region churches, and an online mentoring group for the local senior leaders.

Funding

Fundraising activities this year have included the return of our popular quiz events as well as our Senior Leader running an Ultra Marathon in April successfully raising around £2,500 in the process.

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:

Catton Grove Big Local Partnership
Cinnamon Network
DECAN
The Ivy Child Trust
The John James Charitable Trust
Norwich City Council
Norfolk County Council
Norfolk Community Fund
Norfolk Early Childhood Community Fund,
Norwich Consolidated Charities
Norwich Foodbank

Looking ahead into 2024, despite the headlines having largely moved on, the cost-of-living crisis continues, affecting us all both personally and as an organisation. We are anticipating our funding challenges to continue but, in an effort to address this, we have a fundraising strategy in place and we will be holding a gift day at the end of January 2024.

We remain committed to our vision and aims - to see the lives of the whole community we serve of North Norwich 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

'As mentioned under 'Funding' above, in anticipation of the year end general fund deficit position a fundraising strategy had been agreed with trustees to seek to increase income and general funds. A key part of this is a Gift Day seeking donations and increased regular giving from Church members. A Gift Day took place in January 2024 and this raised £38,000 to support the general running costs of the Church.

The Trustees recognise again that the Charity as at 31 December 2023 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.

OAK GROVE COMMUNITY CHURCH

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

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.

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

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 bi-monthly, with additional 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, Daniel Starling, Joanne Ford, Carole Ogilvie, Megan Saunders and Steve Appleby.

The Leadership Team meets fortnightly 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

29 August 2024

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 2023.

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 [ENTER IN DATABASE cy1015], 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: 29 August 2024

OAK GROVE COMMUNITY CHURCH

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2023

		Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Notes							
<u>Income and endowments from:</u>							
Donations and legacies	3	96,780	162,327	259,107	123,389	155,216	278,605
Charitable activities	4	5,604	370	5,974	20,102	-	20,102
Other trading activities	5	27,940	-	27,940	27,007	-	27,007
Investments	6	2,042	-	2,042	764	-	764
Other income	7	6,315	-	6,315	8,543	-	8,543
Total income		138,681	162,697	301,378	179,805	155,216	335,021
<u>Expenditure on:</u>							
Raising funds	8	14,429	60	14,489	13,401	-	13,401
Charitable activities	9	172,894	158,617	331,511	189,087	154,523	343,610
Total expenditure		187,323	158,677	346,000	202,488	154,523	357,011
Net (outgoing)/incoming resources before transfers		(48,642)	4,020	(44,622)	(22,683)	693	(21,990)
Gross transfers between funds		10,001	(10,001)	-	2,348	(2,348)	-
Net expenditure for the year/ Net movement in funds		(38,641)	(5,981)	(44,622)	(20,335)	(1,655)	(21,990)
Fund balances at 1 January 2023		203,838	167,625	371,463	224,173	169,280	393,453
Fund balances at 31 December 2023		165,197	161,644	326,841	203,838	167,625	371,463

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

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 2023

	Notes	2023 £	£	2022 £	£
Fixed assets					
Tangible assets	15		222,855		250,232
Current assets					
Debtors	16	8,751		5,706	
Cash at bank and in hand		116,472		138,644	
		125,223		144,350	
Creditors: amounts falling due within one year	17	(21,237)		(23,119)	
Net current assets			103,986		121,231
Total assets less current liabilities			326,841		371,463
Net assets excluding pension liability			326,841		371,463
The funds of the charity					
Restricted income funds	19	161,644		167,625	
Unrestricted funds		165,197		203,838	
		326,841		371,463	

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 2023.

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 29 August 2024

J C Adams
Trustee

Company registration number 04926246 (England and Wales)

OAK GROVE COMMUNITY CHURCH

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

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 or grantors 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 2023

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 2023

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 2023

3 Donations and legacies

	Unrestricted funds general 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds general 2022 £	Restricted funds 2022 £	Total 2022 £
Donations and gifts	96,780	7,608	104,388	123,389	6,920	130,309
Grants	-	154,719	154,719	-	148,296	148,296
	<u>96,780</u>	<u>162,327</u>	<u>259,107</u>	<u>123,389</u>	<u>155,216</u>	<u>278,605</u>
Grants receivable for core activities						
General Grants	900	153,819	154,719	-	148,296	148,296
Other	(900)	900	-	-	-	-
	<u>-</u>	<u>154,719</u>	<u>154,719</u>	<u>-</u>	<u>148,296</u>	<u>148,296</u>

OAK GROVE COMMUNITY CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

4 Charitable activities

	Core Charitable Activities	Events	Total	Core Charitable Activities	Events	Total
	2023	2023	2023	2022	2022	2022
	£	£	£	£	£	£
Charitable income	2,473	3,501	5,974	18,157	1,945	20,102
	<u>2,473</u>	<u>3,501</u>	<u>5,974</u>	<u>18,157</u>	<u>1,945</u>	<u>20,102</u>
Analysis by fund						
Unrestricted funds - general	2,473	3,131	5,604	18,157	1,945	20,102
Restricted funds	-	370	370	-	-	-
	<u>2,473</u>	<u>3,501</u>	<u>5,974</u>	<u>18,157</u>	<u>1,945</u>	<u>20,102</u>

5 Other trading activities

	Unrestricted funds general 2023 £	Unrestricted funds general 2022 £
Charity shop income	27,940	27,007
	<u>27,940</u>	<u>27,007</u>

6 Investments

	Unrestricted funds general 2023 £	Unrestricted funds general 2022 £
Interest receivable	2,042	764
	<u>2,042</u>	<u>764</u>

OAK GROVE COMMUNITY CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

7 Other income

	Unrestricted funds general 2023 £	Unrestricted funds general 2022 £
Miscellaneous income	208	234
Use of premises	6,107	8,309
	<u>6,315</u>	<u>8,543</u>

8 Raising funds

	Unrestricted funds general 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds general 2022 £
<u>Fundraising and publicity</u>				
Other fundraising costs	8	60	68	169
	<u>8</u>	<u>60</u>	<u>68</u>	<u>169</u>
<u>Trading costs</u>				
Operating charity shop	6,068	-	6,068	5,064
Staff costs	7,978	-	7,978	7,964
Support costs	375	-	375	204
	<u>14,421</u>	<u>-</u>	<u>14,421</u>	<u>13,232</u>
	<u>14,429</u>	<u>60</u>	<u>14,489</u>	<u>13,401</u>

OAK GROVE COMMUNITY CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

9 Charitable activities

	Core charitable activities 2023 £	Church activities 2023 £	Community activities 2023 £	Charitable giving 2023 £	Catton Grove Big Local 2023 £	Total 2023 £	Total 2022 £
Staff costs	8,317	-	8,317	-	46,541	63,175	50,964
Depreciation and impairment	20,765	-	-	-	-	20,765	20,765
General expenditure	-	592	3,791	20,274	23,774	48,431	69,747
Catering	-	1,386	3,029	-	-	4,415	3,178
Choir	-	-	12	-	-	12	3
SLA Payments	-	-	-	-	36,073	36,073	37,795
	<u>29,082</u>	<u>1,978</u>	<u>15,149</u>	<u>20,274</u>	<u>106,388</u>	<u>172,871</u>	<u>182,452</u>
Share of support costs (see note 10)	148,653	-	-	-	-	148,653	149,581
Share of governance costs (see note 10)	9,987	-	-	-	-	9,987	11,577
	<u>187,722</u>	<u>1,978</u>	<u>15,149</u>	<u>20,274</u>	<u>106,388</u>	<u>331,511</u>	<u>343,610</u>
Analysis by fund							
Unrestricted funds - general	154,549	1,348	2,244	14,753	-	172,894	189,087
Restricted funds	33,173	630	12,905	5,521	106,388	158,617	154,523
	<u>187,722</u>	<u>1,978</u>	<u>15,149</u>	<u>20,274</u>	<u>106,388</u>	<u>331,511</u>	<u>343,610</u>

OAK GROVE COMMUNITY CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

9 Charitable activities

(Continued)

For the year ended 31 December 2022

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

OAK GROVE COMMUNITY CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

10 Support costs

	Support costs £	Governance costs £	2023 £	Support costs £	Governance costs £	2022 £
Staff costs	105,744	-	105,744	108,576	-	108,576
Depreciation	6,612	-	6,612	6,569	-	6,569
Establishment	16,186	-	16,186	17,865	-	17,865
Administration	17,951	-	17,951	14,175	-	14,175
Travelling	1,271	-	1,271	724	-	724
Telephone and computer	835	-	835	1,487	-	1,487
Bank charges	429	-	429	389	-	389
Independent examiner fees	-	2,160	2,160	-	2,520	2,520
Accountancy	-	7,827	7,827	-	8,114	8,114
Legal and professional	-	-	-	-	943	943
	<u>149,028</u>	<u>9,987</u>	<u>159,015</u>	<u>149,785</u>	<u>11,577</u>	<u>161,362</u>
Analysed between						
Trading	375	-	375	204	-	204
Charitable activities	<u>148,653</u>	<u>9,987</u>	<u>158,640</u>	<u>149,581</u>	<u>11,577</u>	<u>161,158</u>
	<u>149,028</u>	<u>9,987</u>	<u>159,015</u>	<u>149,785</u>	<u>11,577</u>	<u>161,362</u>

Governance costs includes payments to the Independent Examiner of £2,160 (2022- £2,400) for Independent examination fees.

11 Net movement in funds

2023
£

2022
£

The net movement in funds is stated after charging/(crediting):

Fees payable for the independent examination of the charity's financial statements

2,160

2,520

Depreciation of owned tangible fixed assets

27,377

27,334

12 Trustees

During the year, one Trustee received remuneration of £38,515 (2022 : £38,515), 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 2023, expenses totalling £93 were reimbursed or paid directly to 1 Trustee (2022 : £402 to 1 Trustee) in relation to travel expenses incurred in relation to his role as an employee.

OAK GROVE COMMUNITY CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

13 Employees

The average monthly number of employees during the year was:

	2023 Number	2022 Number
Involved in charitable activities	6	6
Involved in support services and governance	4	4
	<hr/>	<hr/>
Total	10	10
	<hr/>	<hr/>

Employment costs

	2023 £	2022 £
Wages and salaries	162,490	154,688
Social security costs	6,736	5,574
Other pension costs	7,671	7,242
	<hr/>	<hr/>
	176,897	167,504
	<hr/>	<hr/>

The total amount of employee benefits (including employer pension contributions) received by key management personnel for their services to the Company was £77,950 (2022 : £77,950)

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.

14 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

OAK GROVE COMMUNITY CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

15 Tangible fixed assets

	Freehold land and buildings £	Equipment £	Sound equipment £	Total £
Cost				
At 1 January 2023	675,860	19,250	35,424	730,534
At 31 December 2023	675,860	19,250	35,424	730,534
Depreciation and impairment				
At 1 January 2023	426,607	18,655	35,040	480,302
Depreciation charged in the year	27,033	247	97	27,377
At 31 December 2023	453,640	18,902	35,137	507,679
Carrying amount				
At 31 December 2023	222,220	348	287	222,855
At 31 December 2022	249,253	595	384	250,232

16 Debtors

	2023 £	2022 £
Amounts falling due within one year:		
Trade debtors	334	50
Other debtors	4,369	-
Prepayments and accrued income	4,048	5,656
	8,751	5,706

17 Creditors: amounts falling due within one year

	2023 £	2022 £
Other taxation and social security	3,787	2,594
Trade creditors	8,986	10,369
Other creditors	200	892
Accruals and deferred income	8,264	9,264
	21,237	23,119

18 Retirement benefit schemes

	2023 £	2022 £
Defined contribution schemes		
Charge to profit or loss in respect of defined contribution schemes	2,390	2,057

OAK GROVE COMMUNITY CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

18 Retirement benefit schemes

(Continued)

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

OAK GROVE COMMUNITY CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

19 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	Movement in funds				Movement in funds			
	Balance at 1 January 2022	Incoming resources	Resources expended	Transfers	Balance at 1 January 2023	Incoming resources	Resources expended	Transfers
	£	£	£	£	£	£	£	£
Maintenance of Buildings Fund	70,280	-	-	-	70,280	-	-	-
Catton Grove Primary School Devel Fund	64,588	-	(6,268)	-	58,320	-	(6,268)	-
Fixed Assets of OG Fund	4,283	-	(666)	443	4,060	-	(709)	-
Catton Grove Big Local	20,193	119,101	(111,314)	(4,941)	23,039	122,112	(110,141)	(11,326)
Supporting Families	4,663	6,100	(9,168)	248	1,843	6,000	(8,530)	687
Collections to be passed on	371	370	(370)	-	371	1,251	(1,622)	-
CGBL - Childrens Work	-	765	(790)	25	-	-	-	-
Samaritans Purse - Befriending	250	-	-	(250)	-	-	-	-
CGBL - Money Advice	-	12,500	(12,097)	3,424	3,827	6,500	(10,677)	350
Families Emergency Equipment	1,827	50	(1,231)	-	646	-	(385)	500
NCC Babies Matter	769	-	(785)	16	-	-	-	-
Cinnamon Befriending	1,806	-	(331)	(1,065)	410	-	(410)	-
Kids Matter	250	-	-	(250)	-	-	-	-
NCC Dean Fund	-	-	-	-	-	5,098	(4,719)	-
Renew Wellbeing	-	-	-	-	-	2,010	(14)	-
Oak Grove Money Advice	-	-	-	-	-	8,612	(4,529)	-
NCC - Bankruptcy grants	-	-	-	-	-	1,450	(1,450)	-
NCC - Community Building Improvement	-	-	-	-	-	695	-	-
Building Fund	-	-	-	-	-	837	(192)	-
Epic Dad	-	-	-	-	-	2,500	(321)	(500)
CGBL - Board Games	-	918	(826)	-	92	-	(92)	-
CGBL - Warm spaces building modifications	-	1,500	(775)	-	725	-	(725)	-

OAK GROVE COMMUNITY CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

19 Restricted funds

(Continued)

	Movement in funds				Movement in funds				
	Balance at 1 January 2022	Incoming resources	Resources expended	Transfers	Balance at 1 January 2023	Incoming resources	Resources expended	Transfers	Balance at 31 December 2023
	£	£	£	£	£	£	£	£	£
NCF - Winter Household support fund	-	2,400	(2,402)	2	-	2,750	(2,150)	-	600
Family Support - Development Fund	-	2,400	(1,396)	-	1,004	-	(1,004)	-	-
Love Norfolk Fund	-	4,527	(3,958)	-	569	-	(757)	188	-
Winter Food 2022	-	2,000	(817)	-	1,183	-	(1,184)	1	-
NCF Warm Spaces - Chill	-	2,000	(1,058)	-	942	1,700	(1,201)	-	1,441
Foodbank - 2022 winter fund	-	150	-	-	150	-	(150)	-	-
Toddler Group	-	435	(271)	-	164	-	(164)	-	-
Theology training fund	-	-	-	-	-	900	(999)	99	-
Shoebox appeal	-	-	-	-	-	283	(283)	-	-
	<u>169,280</u>	<u>138,886</u>	<u>(143,020)</u>	<u>(2,350)</u>	<u>167,625</u>	<u>162,697</u>	<u>(158,677)</u>	<u>(10,001)</u>	<u>161,644</u>

OAK GROVE COMMUNITY CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

20 Restricted funds

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.

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

Supporting Families;
this fund holds regular giving towards our Family Support worker's post and is used for their salary costs

Collections to be passed on;
this fund represents funding given to Oak Grove Community Church yet intended for a 3rd party which we pass on e.g. charitable fundraising events

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.

OAK GROVE COMMUNITY CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

20 Restricted funds

(Continued)

Samaritans Purse (Befriending);
relates to a befriending scheme established during the period affected by the pandemic

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

Families Emergency Equipment;
a fund established to help vulnerable families with purchasing equipment/practical items

NCC Babies Matter;
relates to funding received to facilitate the Babies Matter Parenting Programme

Cinnamon Befriending;
relates to fund used for the running costs of our befriending scheme

Kids Matter;
funding towards our family support worker facilitating the Kids Matter Parenting Programme

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;
a grant to support local families with the 'cost of living' crisis through the provision of supermarket vouchers

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.

Toddler Group;
grant funding for the purchase of equipment for the Toddler Group.

NCF Warm Spaces;
grant funding received to support the creation of a 'drop in' space for young people.

OAK GROVE COMMUNITY CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

20 Restricted funds

(Continued)

New restricted funds:

NCC Decan Fund;

relates to funds to cover our family support work (non salary costs) during 2023/24

Renew Wellbeing;

relates to funds to cover the provision of a weekly term time Renew Wellbeing space for parents

Oak Grove Money Advice;

further funding to supplement that mentioned above to fund our accredited Money Advice Centre

NCC Bankruptcy Grants;

relates to funding received on behalf of our Money Advice clients to pay for bankruptcy applications

NCC – Community Building Improvements;

grant received to fund repair work to exterior steps of our building

Building Fund;

used to accumulate funds towards ongoing repair and maintenance costs of our buildings

EPIC Dad;

relates to funding received to fund the provision of a monthly EPIC Dad Fun club for Dads and their children

Surviving Winter;

grant funding to sustain Warm Welcome – our warm space running alongside our regular weekly foodbank distribution point

Shoebox Appeal;

relates to funds received for Operation Christmas Child's shoebox appeal

Theological training fund;

restricted funds being the first instalment of a 2 year grant awarded to cover theology training for a staff member.

FOR THE YEAR ENDED 31 DECEMBER 2023

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include 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 2022	Incoming resources	Resources expended	Transfers	Balance at 1 January 2023	Incoming resources	Resources expended	Transfers	Balance at 31 December 2023
	£	£	£	£	£	£	£	£	£
Youth Events Bursary Fund	822	20	(285)	-	557	-	(190)	-	367
Property at Catton Grove Road Fund	208,250	-	(20,400)	-	187,850	-	(20,400)	-	167,450
Catton Community Choir	1,425	-	-	-	1,425	-	(715)	(710)	-
Tithe	2,218	10,778	(12,317)	2,587	3,266	11,344	(8,623)	(753)	5,234
Christmas	300	125	(125)	(300)	-	188	(1,543)	1,355	-
Gift Day	-	28,261	(15,805)	(2,587)	9,869	-	-	(9,869)	-
	213,015	39,184	(48,932)	(300)	202,967	11,532	(31,471)	(9,977)	173,051

OAK GROVE COMMUNITY CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

21 Designated funds

(Continued)

Designated funds are those earmarked by the Trustees for a particular future purpose. During the year ended 31 December 2023 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 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 2023

22 Analysis of net assets between funds

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Fund balances at 31 December 2023 are represented by:						
Tangible assets	167,462	55,393	222,855	187,852	62,380	250,232
Current assets/(liabilities)	(2,265)	106,251	103,986	15,986	105,245	121,231
	<u>165,197</u>	<u>161,644</u>	<u>326,841</u>	<u>203,838</u>	<u>167,625</u>	<u>371,463</u>

23 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 £21,336 (2022: £18,334).

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 £7,731.