OAKS COMMUNITY CHURCH NORTH EAST DERBYSHIRE

England & Wales · Charity number 1115427

Details

Status	Registered
Legal form	Charitable company
Company number	05291244
Registered	2006-07-19
Register	View on the Charity Commission register

Contact

Address	Oaks Community Church 2-4 Lea Road Dronfield S18 1SB
Phone	01246414448
Email	office@oakscc.org.uk
Website	www.oakscc.org.uk

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Activities

Objects: 1)TO ADVANCE THE CHRISTIAN FAITH IN ACCORDANCE WITH THE STATEMENT OF BELIEFS APPEARING IN THE SCHEDULE HERETO IN NORTH EAST DERBYSHIRE AND IN SUCH OTHER PARTS OF THE UNITED KINGDOM OR THE WORLD AS THE TRUSTEES MAY FROM TIME TO TIME THINK FIT AND OTHER SUCH PURPOSES WHICH ARE EXCLUSIVELY CHARITABLE ACCORDING TO THE LAW OF ENGLAND AND WALES AND ARE CONNECTED WITH THE CHARITABLE WORK OF THE CHARITY; 2) TO ADVANCE EDUCATION IN NORTH EAST DERBYSHIRE AND IN SUCH OTHER PARTS OF THE UNITED KINGDOM AND THE WORLD AS THE TRUSTEES MAY FROM TIME TO TIME THINK FIT; 3) TO PROVIDE AND MAINTAIN FACILITIES (WHETHER IN A PURPOSE-BUILT COMMUNITY CENTRE OR OTHERWISE) FOR THE BENEFIT OF THE COMMUNITY OF NORTH EAST DERBYSHIRE AND THE SURROUNDING NEIGHBOURHOOD WHICH FACILITIES MAY WITHOUT LIMITATION INCLUDE THE PROVISION OF CHILD CARE SERVICES AND MEETINGS, LECTURES AND CLASSES AND OTHER FORMS OF EDUCATION, RECREATION AND LEISURE-TIME OCCUPATION WITHOUT DISTINCTION OF RACE, SEX, POLITICAL, RELIGIOUS OR OTHER OPINION AND WITH THE OBJECT OF IMPROVING THE CONDITIONS OF LIFE FOR THE SAID INHABITANTS AS THE TRUSTEES MAY FROM TIME TO TIME IN THEIR DISCRETION DETERMINE. 4) TO RELIEVE PERSONS WHO ARE IN CONDITION OF NEED OR HARDSHIP OR WHO ARE AGED OR SICK AND TO RELIEVE CAUSED THEREBY IN NORTH EAST DERBYSHIRE AND IN SUCH OTHER PARTS OF THE UNITED KINGDOM AND THE WORLD AS THE TRUSTEES MAY FROM TIME TO TIME THINK FIT.

Activities: Provision of services, human resources, help & advice to those in need in the local area and further afield, of any age or background.

Classification

- **How:** Makes Grants To Individuals, Makes Grants To Organisations, Provides Other Finance, Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services, Other Charitable Activities
- **What:** Education/training, The Prevention Or Relief Of Poverty, Overseas Aid/famine Relief, Religious Activities, Economic/community Development/employment, Other Charitable Purposes
- **Who:** Children/young People, Elderly/old People, People With Disabilities, Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- **Area of benefit:** NORTH EAST DERBYSHIRE
- Kenya
- South Africa
- Thailand
- Derbyshire
- Sheffield City

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Finances

Period end	Income	Expenditure	Assets	Employees
2025-04-05	£151,108	£151,204	-	-
2024-04-05	£407,826	£178,173	-	-
2023-04-05	£168,717	£185,471	-	-
2022-04-05	£140,560	£139,440	-	-
2021-04-05	£161,770	£134,976	-	-

Trustees

Name	Role	Appointed
Dr RICHARD BULL	Chair	2016-12-05
Gwendoline Plant		2026-01-29
John Richard Fermer		2023-03-30
Julie Thompson		2023-03-30
Maxine Stafford		2025-05-15
Peter Wootton		2026-05-28
Richard John Herbert Thompson		2023-03-30

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OAKS COMMUNITY CHURCH NORTH EAST DERBYSHIRE

England & Wales - Charity number 1115427

Accounts

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 5TH APRIL 2025

OAKS COMMUNITY CHURCH
NORTH EAST DERBYSHIRE

(COMPANY LIMITED BY GUARANTEE)

CHARITY REGISTRATION No: 1115427

COMPANY REGISTRATION No: 05291244

Independent Examiners Ltd

The Grain Store

Hills Barns

Appledram Lane South

Chichester

PO20 7EG

OAKS COMMUNITY CHURCH
(COMPANY LIMITED BY GUARANTEE)
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FOR THE YEAR ENDED 5TH APRIL 2025

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OAKS COMMUNITY CHURCH
(COMPANY LIMITED BY GUARANTEE)
LEGAL AND ADMINISTRATIVE INFORMATION

CHARITY NUMBER	1115427
COMPANY REGISTRATION NUMBER	05291244
START OF FINANCIAL YEAR	06 April 2024
END OF FINANCIAL YEAR	05 April 2025
DIRECTORS AT 5 APRIL 2025	Janet Morton (Chair) Richard Bull Kathryn Filleul Resigned 15th May 2025 Julie Thompson John Fermer Richard Thompson
COMPANY SECRETARY	Emma Bowden

The existing trustees appoint any new trustees following the provisions laid out in the Charity's governing instrument.

GOVERNING INSTRUMENT	Memorandum and Articles of Association incorporated 19th November 2004, amended by special resolutions on 21st May 2006, 11th March 2010 and 22nd July 2010.
REGISTRATION DATE	19 July 2006: Standard registration
REGISTERED ADDRESS	4 Lea Road Dronfield Derbyshire S18 1SB
PRIMARY BANKERS	Co-operative Bank 15 Elder Way Chesterfield S40 1UX
INDEPENDENT EXAMINER	Independent Examiners Ltd The Grain Store Hills Barns Appledram Lane South Chichester PO20 7EG

OAKS COMMUNITY CHURCH
(COMPANY LIMITED BY GUARANTEE)
DIRECTORS' REPORT
FOR THE YEAR ENDED 5TH APRIL 2025

The Directors have pleasure in submitting their report and financial statements for the year ended 5th April 2025.

Charity Objects:

1: the advancement of the Christian faith by the holding of public meetings, and by the encouragement of personal spiritual growth.
2: the advancement of education.
3: the provision and maintenance of facilities for the benefit of the community.
4: the relief of sickness and hardship, and provision of help for those in need.

Introduction:

When planning our activities for the year, the Directors and Leadership Team have considered the Commission's guidance on public benefit and, in particular, the specific guidance on the Advancement of Religion for the public benefit.

The church aims to meet the needs of both the local and the wider community by providing opportunities for worship, teaching, pastoral care and practical help for those from all backgrounds and of all ages. It also supports others in the wider community and worldwide who work with the poor, the elderly, the needy and underprivileged.

Achievements and Performance:

Object 1: the advancement of the Christian faith by the holding of public meetings, and by the encouragement of personal spiritual growth.

The advancement of the Christian faith by running two separate congregations both of which are open for the public to experience worship, Christian teaching, and pastoral support in Sunday and midweek meetings. Midweek meetings for children and youth are also run from both sites weekly during term-time. These groups are open to and attended by members of the public who have no other affiliation to the church. All our youth and children's groups give teaching which contributes to the spiritual and moral education of those who attend.

We have Belonging Groups, and other small groups which meet at individuals' homes and online, where teaching, Bible studies and pastoral support is given. We continue to produce online programmes, called 'Bible Talk', 'Sunday's Cool' and 'Oaks Online' in an effort to maintain our online presence, being accessible to anyone, anywhere, anytime.

Object 2: the advancement of education.

The advancement of education by teaching and equipping in Sunday services and midweek groups. We have provided leadership training for those leading adult and children's groups. We continue to employ a part-time Schools Worker for schools in both Dronfield and Eckington. Our Schools Worker partners with Transforming Lives for Good (TLG) to provide weekly support for children who find school challenging. We host training events for staff which we open up to the people in our wider groups. We also donate regularly to the Echoes Pre-School and Primary School Project in Sachibondu (Zambia), Africa which works to bring education to children in a rural community.

Object 3: the provision and maintenance of facilities for the benefit of the community.

We provide and maintain our facilities for the benefit of the community at both the Oaks Community Church building in Dronfield and The Lighthouse in Eckington. Funds are made available for the maintenance of these premises, and upgrades to facilities are ongoing. We continue to develop activities to best serve the people of both communities and our weekly groups in both locations give local people a chance to meet others in the community, and good friendships and support networks have developed as a result.

We are still holding weekly walking groups, Knit and Natter, Book Exchange, Craft Time, Acorns and other small groups by way of helping folk stay connected. We also run our Community Café twice a week at our Dronfield site, which serves free, light refreshments.

Object 4: the relief of sickness and hardship, and provision of help for those in need.

We have supported the work of the New Hope Food Bank by regularly helping to collect donations, sort food and distribute food parcels to those in need in our area.

We continue to run the Re:Store food service and attached Community Café. The two aims of Re:Store are to combat food waste and fight hunger. Food is donated by the charity FareShare, and other local supermarkets. We also work in conjunction with other local community projects and have received external funding from various sources. Re:Store is open to everyone. It runs twice weekly and costs £1.00 to access the food service. Quantity of food is allocated on household size. Re:Store is attended by over 150 households regularly.

From our connections with families in the community, we have continued to regularly provide school holiday food packs to families in financial need.

We continue to work with those who experience money problems, offering budgetary advice and signposting to other organisations offering debt advice.

We are still able to support the work of missionaries and projects overseas through our contacts at the House of Grace Thailand, and Links International. All of these organisations work to bring relief of poverty, and treatment and care for those who are sick. We also support Betel of Britain, based in Nottingham for the upkeep of their men's home for recovering addicts and Hope House, based in Chesterfield who work to combat homelessness.

Financial review:

Total incoming resources for the period were £151,108 (2023/24: £407,825) of which £145,098 was unrestricted income (2023/24: £405,949). Total resources expended were £151,204 (2023/24: £175,875) of which £144,509 was unrestricted expenditure (2023/24: £172,938). Total charity cash funds at the end of 5th April 2025 were £143,063 (2023/24: £146,386).
A full review of the financial position of the charity can be found on the attached financial statements.

Reserves:

As at the balance sheet date of 5 April 2025 the charity had free reserves (unrestricted funds) of £857,335(2023/24 £856,746) and restricted reserves of 10,188 (2023/24 £10,874).

Public Benefit:

Trustees have paid due regard to the Charity Commission Guidance on 'Public Benefit' in deciding what activities the charity undertakes. All activities undertaken by Oaks Community Church are focussed on our charitable purposes.

Going Concern:

After making appropriate enquiries, the Trustees have a reasonable expectation that the charity has adequate resource 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. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

Summary:

The church relies heavily on the work of volunteers to run many of its groups and activities. A team of around 90 volunteers work regularly to provide care and support for those of all ages both in the church and in the wider community. We are very grateful for all the help our volunteers give. Our core leadership team all give their services voluntarily.

All income received for a specific purpose (e.g., special collections, or to support a mission worker) is treated as a restricted fund and distributed in accordance with its purpose.

We acquired Eckington Friendship Hall as a gift from another charity on 22.3.24. We estimate the value of this asset to be £250,000. We put our Dronfield building on the market in January 2024 and it was valued at £450,000.

Looking Ahead:
We will continue working in the community with our current projects, providing warm spaces, food packs in school holidays, and community groups for all ages. Our part-time Schools Worker will continue attending the schools in both Dronfield and Eckington.

OAKS COMMUNITY CHURCH
(COMPANY LIMITED BY GUARANTEE)
DIRECTORS' REPORT (continued)
FOR THE YEAR ENDED 5TH APRIL 2025

Directors' Responsibilities

Statement of Directors' Responsibilities:

The Charities Act 2022 and the Companies Act 2006 require the directors to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the company as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the directors are required to :-

a) select suitable accounting policies and then apply them consistently;

b) make judgements and estimates that are reasonable and prudent;
c) prepare the financial statements on the going concern basis unless it is inappropriate to presume that will continue in business;
d) state whether applicable accounting standards and statements of recommended practice have been subject to any material departures disclosed and explained in the financial statements.

The Directors are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the company and which are sufficient to show and explain the company's transactions and enable them to ensure that the financial statements comply with the Companies Act 2006 and comply with regulations made under the Charities Act 2022. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Directors are also responsible for the of the Directors' report, and the responsibility of the independent examiner in relation to the Directors' report is limited to examining the report and ensuring that on the face of the report there are no inconsistencies with the figures disclosed in the financial statements.

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

I approve the attached statement of financial activities and balance sheet and confirm that I have made available all information necessary for its preparation.

Approved by the Directors on the.....27.11.25.....

Signed on their behalf by Director.....J.M. Morton.....

Print Name.....JANET M MORTON.....

OAKS COMMUNITY CHURCH
(COMPANY LIMITED BY GUARANTEE)
INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS
FOR THE YEAR ENDED 5TH APRIL 2025

I report to the Trustees on my examination of the financial statements of Oaks Community Church for the year ended 5th April 2025.

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 2022 (the 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 2022 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the

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.

Donna Leppitt
Independent Examiners Ltd
The Grain Store
Hills Barns
Appledram Lane South
Chichester
PO20 7EG

Date: 9th December 2025

OAKS COMMUNITY CHURCH
(COMPANY LIMITED BY GUARANTEE)
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 5TH APRIL 2025

Incorporating Income & Expenditure Account

	Notes	Unrestricted Funds £	Restricted Funds £	**Total 2024/25 £**	**Total 2023/24 £**
INCOMING RESOURCES					
Donations & Legacies	**3a**	129,902	6,010	135,912	392,575
Investment Income	**3b**	3,120	-	3,120	2,781
Charitable Activities	**3c**	11,366	-	11,366	12,344
Other Income	**3d**	710	-	710	125
TOTAL INCOMING RESOURCES		**145,098**	**6,010**	**151,108**	**407,825**
RESOURCES EXPENDED					
Costs of Charitable Activities	**4a**	135,909	6,695	142,604	145,710
Costs of Generating Funds	**4b**	8,600	-	8,600	30,165
TOTAL RESOURCES EXPENDED		**144,509**	**6,695**	**151,204**	**175,875**
NET INCOMING/(OUTGOING) RESOURCES		**589**	**(686)**	**(97)**	**231,951**
TRANSFERS BETWEEN FUNDS		-	-	-	-
NET MOVEMENT IN FUNDS		**589**	**(686)**	**(97)**	**231,951**
RECONCILIATION OF FUNDS:					
Balances Brought Forward		856,746	10,874	867,620	635,669
		-	-	-	
BALANCES CARRIED FORWARD		**857,335**	**10,188**	**867,523**	**867,620**

All of the Charity's operations are classed as continuing operations.

The notes form part of these financial statements, found on pages 11 to 19

OAKS COMMUNITY CHURCH
(COMPANY LIMITED BY GUARANTEE)
BALANCE SHEET
AS AT 5 APRIL 2025

	Notes	Unrestricted Fund £	Restricted Fund £	Total 05-Apr-25 £	Total 05-Apr-24 £
Fixed Assets					
Tangible Assets	2	706,186	-	706,186	707,225
		706,186	**-**	**706,186**	**707,225**
Current Assets					
Debtors & Prepayments	8	19,453	-	19,453	17,282
Cash at bank and in hand	7	132,875	10,188	143,063	146,386
Total Current Assets		**152,328**	**10,188**	**162,516**	**163,668**
Creditors: amounts falling due within one year	9	1,179	-	1,179	3,273
NET CURRENT ASSETS		151,149	10,188	161,337	160,395
TOTAL ASSETS less current liabilities		**857,335**	**10,188**	**867,523**	**867,620**
Creditors: amounts falling due in one year	10	-	-	-	-
NET ASSETS		**857,335**	**10,188**	**867,523**	**867,620**
FUNDS OF THE CHARITY					
General Funds		857,335	-	857,335	856,746
Restricted funds	5	-	10,188	10,188	10,874
TOTAL FUNDS		**857,335**	**10,188**	**867,523**	**867,620**

Director's responsibilities:
For the Year ended 5th April 2025.

The Directors are satisfied the charitable company was entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006 relating to small companies. The members have not required the company to obtain an audit for the year in question in accordance with section 476 of the Companies Act. However, in accordance with section 145 of the Charities Act 2022, the accounts have been examined by an Independent Examiner whose report appears after the Notes to the Financial Statements.

The Director(s) acknowledge their responsibility for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime and in accordance with FRS102 SORP.

The directors acknowledge their responsibility for ensuring that the company keeps proper accounting records which comply with sections 386 of the Act 2006 and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its profit and loss for the financial year in accordance with the requirement of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as applicable to the company.

Approved by the Directors on the 27.11.25

Signed on their behalf by Director J. M. Morton

Print Name:
JANET M MORTON

Company Registration Number : 05291244

OAKS COMMUNITY CHURCH
(COMPANY LIMITED BY GUARANTEE)
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 5TH APRIL 2025

1. ACCOUNTING POLICIES

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year.

Basis of preparation:

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2015) - (Charities SORP - FRS102) and the Charities Act 2022.

The Charity meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost unless otherwise stated in the relevant accounting policy notes.

Assessment of Going Concern

Preparation of the accounts is on a going concern basis. The trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

Recognition of Incoming Resources

These are included in the Statement of Financial Activities (SOFA) when:

· the charity becomes entitled to the resources;

· the trustees are virtually certain they will receive the resources; and

· the monetary value can be measured with sufficient reliability.

Incoming Resources with Related expenditure

Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resources and related expenditure are reported gross in the SOFA.

Grants and Donations

Grants and donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Tax Reclaims on Donations and Gifts

Incoming resources from tax reclaims are included in the SOFA at the same time as the gift to which they relate.

Taxation

The charity is exempt from tax on its charitable activities.

Legal Status of the Charity

The charity is a company limited by guarantee and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity.

Gifts in Kind

Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised. Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity. Gifts in kind for use by the charity are included in the SOFA as income receivable.

Volunteer Help

The value of any voluntary help received is not included in the accounts and is described in the Directors' annual report if applicable.

Donated Services and Facilities

These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.

Investment Income

This is included in the accounts when receivable.

Investment Gains and Losses

This included any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

1. ACCOUNTING POLICIES (continued)

Grants with performance conditions
Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SOFA once the recipient of the grant has provided the specified service or output.

Grants payable without performance conditions
These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to a grant which remain in control of the charity.

Support Costs
Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of the resources, e.g. allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Assets
Tangible fixed assets for use by the charity:
These are capitalised if they can be used for more than one year, and cost at least £3,500. They are valued at cost or, if gifted, at the value to the charity on receipt.

Statement of compliance
The financial statements have been prepared in accordance with 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)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation
The accounts have been prepared on a going concern basis. The charity meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Fixed Assets
Fixed Assets are capitalised if they can be used for more than one year and cost at least £1,500. They are valued at cost or, if gifted, at the value to the charity on receipt.

Depreciation Expense
Depreciation is calculated at a rate to write off the cost of tangible fixed assets over their estimated useful lives. The rates applied are as follows:

Equipment	25%
Fittings	10%

No depreciation is charged to freehold property as the property is maintained to such a standard that the estimated residual value is not less than cost.

2. TANGIBLE FIXED ASSETS

	Building - Dronfield	Building - Eckington Friendship Hall	Equipment	Fittings	**2024/25**
Cost	£	£	£	£	£
At 6 April 2024	450,000	250,000	20,556	18,130	738,686
Additions	-	-	-	-	-
At 5 April 2025	450,000	250,000	20,556	18,130	738,686
Accumulated Depreciation					
At 6 April 2024	-	-	18,447	13,014	31,461
Charge for the Year	-	-	527	512	1,039
At 5 April 2025	-	-	18,974	13,526	32,500
Net Book Value					
At 5 April 2025	**450,000**	**250,000**	**1,582**	**4,604**	**706,186**
At 6 April 2024	450,000	250,000	2,109	5,116	707,225

The charity acquired Eckington Friendship Hall as a gift from the charity Eckington Friendship Club on 22nd March 2024. The value of this asset is estimated to be £250,000.

The charity also placed the Dronfield building on the market in January 2024 and it was re-valued at £450,000 by SMC Brownill Vickers Chartered Surveyors, Oaks Community Church, 2-4 Lea Road, Dronfield, S18 1SB on 4th September 2023.

The annual commitments under non-cancelling operating leases and capital commitments are as follows:

5th April 2025 : None
5th April 2024 : None

3. INCOMING RESOURCES

	Note	Unrestricted Funds £	Restricted Funds £	**Total 2024/25 £**	**Total 2023/24 £**
a) Donations & Legacies					
Gift Aid Donations		2,171	-	2,171	-
Other Donations		2,235	-	2,235	2,496
Special Collections and Mission		(450)	6,010	5,560	1,584
Giving		110,586	-	110,586	98,894
Grant		-	-	-	5,000
Tax Reclaimed		15,360	-	15,360	34,601
Eckington Friendship Hall donation		-	-	-	250,000
		129,902	**6,010**	**135,912**	**392,575**
b) Investment Income					
Interest Received		3,120	-	3,120	2,781
		3,120	**-**	**3,120**	**2,781**
C) Trading Activities					
Re:Store (Community Project)		6,513	-	6,513	7,379
Events Income		490	-	490	986
Premises Hire		4,363	-	4,363	3,979
		11,366	**-**	**11,366**	**12,344**
d) Other Income					
Insurance Claims and Refund		710	-	710	125
		710	**-**	**710**	**125**

OAKS COMMUNITY CHURCH
(COMPANY LIMITED BY GUARANTEE)
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 5TH APRIL 2025

4. RESOURCES EXPENDED

	Note	Unrestricted Funds £	Restricted Funds £	**Total 2024/25 £**	**Total 2023/24 £**
a) Charitable Activities					
Dronfield					
Equipment		2,531	-	2,531	2,726
Insurance		4,358	-	4,358	3,956
Building Maintenance		2,096	-	2,096	2,755
Utilities		9,387	-	9,387	8,962
Eckington					
Equipment		2,441	-	2,441	1,046
Maintenance		10,932	-	10,932	17,271
Utilities		7,514	-	7,514	9,790
Administration		1,312	-	1,312	1,660
Depreciation		1,039	-	1,039	1,272
Evangelism		13	-	13	724
Events		3,187	-	3,187	4,221
Gifts to Mission		12,178	-	12,178	11,444
Other Gifts		641	-	641	-
Special Collections		(110)	6,695	6,586	1,816
Children and Youth Work		2,611	-	2,611	2,298
Grants		-	-	-	1,128
Payroll Costs		67,600	-	67,600	66,428
Training		743	-	743	170
Sundry expenses		175	-	175	-
Governance costs:-					
Independent Examiner Fee		1,230	-	1,230	1,230
Professional Fees		6,031	-	6,031	6,812
		135,909	**6,695**	**142,604**	**145,710**
b) Raising Funds					
Re:Store (Community Project)		8,600	-	8,600	12,842
Revaluation losss on Fixed assets		-	-	-	17,323
		8,600	**-**	**8,600**	**30,165**

5. RESTRICTED FUNDS

CURRENT FINANCIAL YEAR

	Balance 06-Apr-24	Income £	Expenditure £	Gains & (Losses) £	Transfer £	**Balance 05-Apr-25 £**
Special Collections	2,092	6,010	(6,695)	-	-	1,406
Building Fund	1,520	-	-	-	-	1,520
Hardship Fund	7,262	-	-	-	-	7,262
	10,874	**6,010**	**(6,695)**	**-**	**-**	**10,188**

PREVIOUS FINANCIAL YEAR

	Balance 06-Apr-23	Income £	Expenditure £	Gains & (Losses) £	Transfer £	**Balance 05-Apr-24 £**
Special Collections	2,045	1,876	(1,829)	-	-	2,092
Building Fund	1,520	-	-	-	-	1,520
Hardship Fund	8,370	-	(1,108)	-	-	7,262
	11,935	**1,876**	**(2,937)**	**-**	**-**	**10,874**

The Restricted Funds are wholly represented by the Charity's cash reserves and are to be expended as specified above.

6. INVESTMENTS

The Charity held no investment assets during this or the previous financial period.

7. CASH AT BANK AND IN HAND

	Unrestricted Funds £	Restricted Funds £	**Total 05-Apr-25 £**	**Total 05-Apr-24 £**
Co-Operative bank	11,737	10,188	21,925	28,269
Kingdom Bank	121,138	-	121,138	118,117
	132,875	**10,188**	**143,063**	**146,386**

8. DEBTORS AND PREPAYMENTS

	Unrestricted Funds £	Restricted Funds £	**Total 05-Apr-25 £**	**Total 05-Apr-24 £**
Inland Revenue Gift Aid	19,453	-	19,453	17,282
	19,453	**-**	**19,453**	**17,282**

9. CREDITORS AND ACCRUALS AMOUNTS FALLING DUE WITHIN ONE YEAR

	Unrestricted Funds £	Restricted Funds £	**Total 05-Apr-25 £**	**Total 05-Apr-24 £**
Trade Creditors	(17)	-	(17)	-
PAYE	(34)	-	(34)	1,626
Pension	-	-	-	417
Independent Examiner's Fee	1,230	-	1,230	1,230
	1,179	**-**	**1,179**	**3,273**

10. CREDITORS AND ACCRUALS AMOUNTS FALLING DUE IN MORE THAN ONE YEAR

The Charity held no long term liabilities during this or the previous financial period.

11. STAFF COSTS AND NUMBERS

	TOTAL 2024/25 £	TOTAL 2023/24 £
Gross Wages & Salaries	64,531	61,133
Employer's National Insurance Costs	1,747	-
Employer's Pension Contributions	3,872	3,616
	70,150	**64,749**

Average number of employees who were engaged in each of the following activities:

	TOTAL 2024/25	TOTAL 2023/24
Charitable Activities	4	4

The Charity operates a PAYE scheme to pay all employed members of staff and no employees received emoluments in excess of £60,000.
(2023/24 - None)

12. DIRECTORS AND OTHER RELATED PARTIES

No material payments were made to directors or any persons connected with them during this financial period. No material transaction took place between the charity and a director or any person connected with them.
(2023/24 - None)

13. RECONCILATION OF MOVEMENT ON CAPITAL AND RESERVES

The Company is Limited by Guarantee (05291244) and it is a charity registered with the Charity Commission (1115427).

It does not have a Share capital and has no income subject to Corporation Tax.

	2024/25 £	2023/24 £
Profit / Deficit for the financial year	(97)	231,951
Other Recognised Gains	-	-
	(97)	**231,951**
Balance Brought Forward	867,620	635,669
Closing Funds at 05-Apr-25	**867,523**	**867,620**

14. RISK ASSESSMENT

The Directors actively review the major risks which the charity faces on a regular basis and believe that maintaining the free reserves stated combined with the annual review of the controls over key financial systems carried out on an annual basis will provide sufficient resources in the event of adverse conditions. The Directors have also examined other operational and business risks which they face and confirm that they have established systems to mitigate the significant risks.

15. RESERVES POLICY

The Directors have considered the level of reserves they wish to retain, appropriate to the charity's needs. This is based on the charity's size and the level of financial commitments held. The Directors aim to ensure the charity will be able to continue to fulfil its charitable objectives even if there is a temporary shortfall in income or unexpected expenditure. The Directors will endeavour not to set aside funds unnecessarily.

16. PUBLIC BENEFIT

The Charity acknowledges its requirement to demonstrate clearly that it must have charitable purposes or 'aims' that are for the public benefit. Details of how the charity has achieved this are provided in the Directors' report. The Directors confirm that they have paid due regard to the Charity Commission guidance on public benefit before deciding what activities the charity should undertake.

OAKS COMMUNITY CHURCH NORTH EAST DERBYSHIRE

England & Wales - Charity number 1115427

Accounts

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 5TH APRIL 2024

OAKS COMMUNITY CHURCH
NORTH EAST DERBYSHIRE

(COMPANY LIMITED BY GUARANTEE)

CHARITY REGISTRATION No: 1115427

COMPANY REGISTRATION No: 05291244

Independent Examiners Ltd
Unit 2
The Broadbridge Business Centre
Delling Lane
Bosham
PO18 8NF

OAKS COMMUNITY CHURCH NORTH EAST DERBYSHIRE
(COMPANY LIMITED BY GUARANTEE)
CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 5TH APRIL 2024

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OAKS COMMUNITY CHURCH NORTH EAST DERBYSHIRE
(COMPANY LIMITED BY GUARANTEE)
LEGAL AND ADMINISTRATIVE INFORMATION

CHARITY NUMBER	1115427
COMPANY REGISTRATION NUMBER	05291244
START OF FINANCIAL YEAR	06 April 2023
END OF FINANCIAL YEAR	05 April 2024
DIRECTORS AT 5 APRIL 2024	Janet Morton (Chair) Richard Bull Susan Marley (resigned 23 March 2024) Mary Milner (resigned 28 Sep 2023) Kathryn Filleul Julie Thompson John Fermer Richard Thompson
COMPANY SECRETARY	Emma Bowden

The existing trustees appoint any new trustees following the provisions laid out in the Charity's governing instrument.

GOVERNING INSTRUMENT	Memorandum and Articles of Association incorporated 19th November 2004, amended by special resolutions on 21st May 2006, 11th March 2010 and 22nd July 2010.
REGISTRATION DATE	19 July 2006: Standard registration
REGISTERED ADDRESS	4 Lea Road Dronfield Derbyshire S18 1SB
PRIMARY BANKERS	Co-operative Bank 15 Elder Way Chesterfield S40 1UX
INDEPENDENT EXAMINER	Gary Schulz ACMA Independent Examiners Ltd Unit 2 The Broadridge Business Centre Delling Lane Bosham PO18 8NF

OAKS COMMUNITY CHURCH NORTH EAST DERBYSHIRE
(COMPANY LIMITED BY GUARANTEE)
DIRECTORS' REPORT
FOR THE YEAR ENDED 5TH APRIL 2024

The Directors have pleasure in submitting their report and financial statements for the year ended 5th April 2024.

Charity Objects:

1: the advancement of the Christian faith by the holding of public meetings, and by the encouragement of personal spiritual growth.
2: the advancement of education.
3: the provision and maintenance of facilities for the benefit of the community.
4: the relief of sickness and hardship, and provision of help for those in need.

Introduction:

When planning our activities for the year, the Directors and Leadership Team have considered the Commission's guidance on public benefit and, in particular, the specific guidance on the Advancement of Religion for the public benefit.

The church aims to meet the needs of both the local and the wider community by providing opportunities for worship, teaching, pastoral care and practical help for those from all backgrounds and of all ages. It also supports others in the wider community and worldwide who work with the poor, the elderly, the needy and underprivileged.

Achievements and Performance:

Object 1: the advancement of the Christian faith by the holding of public meetings, and by the encouragement of personal spiritual growth.

The advancement of the Christian faith by running two separate congregations both of which are open for the public to experience worship, Christian teaching, and pastoral support in Sunday and midweek meetings. Midweek meetings for children and youth are also run from both sites weekly during term-time. These groups are open to and attended by members of the public who have no other affiliation to the church. All our youth and children's groups give teaching which contributes to the spiritual and moral education of those who attend.

We have Belonging Groups, and other small groups which meet at individuals' homes and online, where teaching, Bible studies and pastoral support is given. We continue to produce online programmes, called 'Bible Talk', 'Sunday's Cool' and 'Oaks Online' in an effort to maintain our online presence, being accessible to anyone, anywhere, anytime.

Object 2: the advancement of education.

The advancement of education by teaching and equipping in Sunday services and midweek groups. We have provided leadership training for those leading adult and children's groups. We continue to employ a part-time Schools Worker for schools in both Dronfield and Eckington. Our Schools Worker partners with Transforming Lives for Good (TLG) to provide weekly support for children who find school challenging. We host training events for staff which we open up to the people in our wider groups. We also now donate regularly to the Echoes Pre-School and Primary School Project in Sachibondu, Africa which works to bring education to children in a rural community.

Object 3: the provision and maintenance of facilities for the benefit of the community.

We provide and maintain our facilities for the benefit of the community at both the Oaks Community Church building in Dronfield and The Lighthouse in Eckington. Funds are made available for the maintenance of these premises, and upgrades to facilities are ongoing. We continue to develop activities to best serve the people of both communities and our weekly groups in both locations give local people a chance to meet others in the community, and good friendships and support networks have developed as a result.

We are still holding weekly walking groups, Knit and Natter, Book Exchange and other small groups by way of helping folk stay connected. We also run our Community Café twice a week at our Dronfield site, which serves free, light refreshments.

Object 4: the relief of sickness and hardship, and provision of help for those in need.

We have supported the work of the New Hope Food Bank by regularly helping to collect donations, sort food and distribute food parcels to those in need in our area.

We continue to run the Re:Store food service and attached Community Café. The two aims of Re:Store are to combat food waste and fight hunger. Food is donated by the charity FareShare, and other local supermarkets. We also work in conjunction with other local community projects and have received external funding from various sources. Re:Store is open to everyone. It runs twice weekly and costs £1.00 to access the food service. Quantity of food is allocated on household size. Re:Store is attended by over 150 households regularly.

From our connections with families in the community, we have continued to regularly provide school holiday food packs to families on free school meals.

We continue to work with those who experience money problems and offer budgetary advice for independent living and signposting to other organisations offering debt advice.

We are still able support the work of missionaries and projects overseas through our contacts at the House of Grace Thailand, and Links International. All of these organisations work to bring relief of poverty, and treatment and care for those who are sick. We also support Betel of Britain, based in Nottingham for the upkeep of their men's home for recovering addicts and Hope House, based in Chesterfield who work to combat homelessness.

Financial Review

Total incoming resources for the period were £407,826 (2022/23: £168,717) of which £405,950 was unrestricted income (2022/23: £154,938). Total resources expended were £178,173 (2022/23: £185,502) of which £175,236) was unrestricted expenditure (2022/23: £172,179). A full review of the financial position of the charity can be found on the attached financial statements.

As at the balance sheet date of 5th April 2024 the charity had free reserves (unrestricted funds) of £856,746 (2022/23 £623,734) and restricted reserves of £10,874 (2022/23 £11,935).

Summary:

The church relies heavily on the work of volunteers to run many of its groups and activities. A team of around 90 volunteers work regularly to provide care and support for those of all ages both in the church and in the wider community. We are very grateful for all the help our volunteers give. Our core leadership team all give their services voluntarily.

All income received for a specific purpose (e.g., special collections, or to support a mission worker) is treated as a restricted fund and distributed in accordance with its purpose.

We acquired Eckington Friendship Hall as a gift from another charity on 22.3.24. We estimate the value of this asset to be £250,000. We put our Dronfield building on the market in January 2024 and it was valued at £450,000.

Looking Ahead:

We will continue working in the community with our current projects, providing warm spaces, food packs in school holidays, and community groups for all ages. Our part-time Schools Worker will continue attending the schools in both Dronfield and Eckington.

OAKS COMMUNITY CHURCH NORTH EAST DERBYSHIRE
(COMPANY LIMITED BY GUARANTEE)
DIRECTORS' REPORT (continued)
FOR THE YEAR ENDED 5TH APRIL 2024

Directors' Responsibilities

Statement of Directors' Responsibilities:

The Charities Act 2022 and the Companies Act 2006 require the directors to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the company as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the directors are required to :-

a) select suitable accounting policies and then apply them consistently;

b) make judgements and estimates that are reasonable and prudent;

c) prepare the financial statements on the going concern basis unless it is inappropriate to presume that the will continue in business;

d) state whether applicable accounting standards and statements of recommended practice have been subject to any material departures disclosed and explained in the financial statements.

The Directors are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the company and which are sufficient to show and explain the company's transactions and enable them to ensure that the financial statements comply with the Companies Act 2006 and comply with regulations made under the Charities Act 2022. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Directors are also responsible for the of the Directors' report, and the responsibility of the independent examiner in relation to the Directors' report is limited to examining the report and ensuring that on the face of the report there are no inconsistencies with the figures disclosed in the financial statements.

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

I approve the attached statement of financial activities and balance sheet and confirm that I have made available all information necessary for its preparation.

Approved by the Directors on the 18th December 2024

Signed on their behalf by Director J.M Morton

Print Name J. M. MORTON

OAKS COMMUNITY CHURCH NORTH EAST DERBYSHIRE
(COMPANY LIMITED BY GUARANTEE)
INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS
FOR THE YEAR ENDED 5TH APRIL 2024

I report to the charity trustees on my examination of the accounts of the charity for the year ended 5th April 2024 which are set out on pages 8 to 18.

Respective responsibilities of trustees and examiner

As the charity's trustees of Oaks Community Church North East Derbyshire you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2022 ('the Act').

I report in respect of my examination of Oaks Community Church North East Derbyshire's accounts carried out under section 145 of the 2022 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

Since Oaks Community Church North East Derbyshire's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2022 Act. I confirm that I am qualified to undertake the examination because I am a member of the Chartered Institute of Management Accountants, which is one of the listed bodies.

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

1. accounting records were not kept in respect of Oaks Community Church North East Derbyshire as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

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

……

G W Schulz ACMA
Independent Examiners Ltd
Unit 2
The Broadridge Business Centre
Delling Lane
Bosham
PO18 8NF

18 December 2024
……
Date:

OAKS COMMUNITY CHURCH NORTH EAST DERBYSHIRE
(COMPANY LIMITED BY GUARANTEE)
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 5TH APRIL 2024

Incorporating Income & Expenditure Account

	Notes	Unrestricted Funds £	Restricted Funds £	**Total 2023/24 £**	**Total 2022/23 £**
INCOME AND ENDOWMENTS FROM:					
Donations & Legacies	**3a**	390,699	1,876	392,575	149,768
Investment Income	**3b**	2,782	-	2,782	689
Charitable Activities	**3c**	12,344	-	12,344	18,135
Other Income	**3d**	125	-	125	125
TOTAL INCOME		**405,950**	**1,876**	**407,826**	**168,717**
EXPENDITURE ON:					
Costs of Charitable Activities	**4a**	142,773	2,937	145,710	176,724
Costs of Generating Funds	**4b**	30,165	-	30,165	8,778
TOTAL EXPENDITURE		**172,938**	**2,937**	**175,875**	**185,502**
NET INCOME/(EXPENDITURE)		**233,012**	**(1,061)**	**231,951**	**(16,785)**
TRANSFERS BETWEEN FUNDS	**5**	-	-	-	-
NET MOVEMENT IN FUNDS		**233,012**	**(1,061)**	**231,951**	**(16,785)**
RECONCILIATION OF FUNDS:					
Total Funds Brought Forward		623,734	11,935	635,669	652,454
		-	-	-	
TOTAL FUNDS CARRIED FORWARD		**856,746**	**10,874**	**867,620**	**635,669**

All of the Charity's operations are classed as continuing operations.

The notes form part of these financial statements, found on pages 10 to 18

OAKS COMMUNITY CHURCH NORTH EAST DERBYSHIRE
(COMPANY LIMITED BY GUARANTEE)
BALANCE SHEET
AS AT 5 APRIL 2024

	Notes	Unrestricted Fund £	Restricted Fund £	Total 05-Apr-24 £	Total 05-Apr-23 £
Fixed Assets					
Tangible Assets	2	707,225	-	707,225	475,820
Investment Assets	6	-	-	-	-
		707,225	-	707,225	475,820
Current Assets					
Debtors & Prepayments	8	17,282	-	17,282	2,791
Cash at bank and in hand	7	135,512	10,874	146,386	160,097
Total Current Assets		152,794	10,874	163,668	162,888
Creditors: amounts falling due within one year	9	3,273	-	3,273	3,039
NET CURRENT ASSETS		149,521	10,874	160,395	159,849
TOTAL ASSETS less current liabilities		856,746	10,874	867,620	635,669
Creditors: amounts falling due in one year	10	-	-	-	-
NET ASSETS		856,746	10,874	867,620	635,669
FUNDS OF THE CHARITY					
General Funds		856,746	-	856,746	623,734
Restricted funds	5	-	10,874	10,874	11,935
TOTAL FUNDS		856,746	10,874	867,620	635,669

Director's responsibilities:
For the Year ended 5th April 2024.

The Directors are satisfied the charitable company was entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006 relating to small companies. The members have not required the company to obtain an audit for the year in question in accordance with section 476 of the Companies Act. However, in accordance with section 145 of the Charities Act 2022, the accounts have been examined by an Independent Examiner whose report appears after the Notes to the Financial Statements.

The Director(s) acknowledge their responsibility for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime and in accordance with FRS102 SORP.

The directors acknowledge their responsibility for ensuring that the company keeps proper accounting records which comply with sections 386 of the Act 2006 and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its profit and loss for the financial year in accordance with the requirement of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as applicable to the company.

Approved by the Directors on the 18th December 2024

Signed on their behalf by Director J.M. Morton.

Print Name:
J.M. MORTON Company Registration Number : 05291244

OAKS COMMUNITY CHURCH NORTH EAST DERBYSHIRE
(COMPANY LIMITED BY GUARANTEE)
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 5TH APRIL 2024

1. ACCOUNTING POLICIES

Incoming Resources

Recognition of Incoming Resources

These are included in the Statement of Financial Activities (SOFA) when:

- the charity becomes entitled to the resources;
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability.

Incoming Resources with related expenditure

Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resource and related expenditure are reported gross in the SOFA.

Grants and Donations

Grants and Donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Tax reclaims on Donations and Gifts

Incoming resources from tax reclaims are included in the SOFA at the same time as the gift to which they relate.

Contractual Income and Performance Related Grants

This is only included in the SOFA once the related goods or services has been delivered.

Gifts in Kind

Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised. Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity. Gifts in kind for use by the charity are included in the SOFA as incoming resources when receivable.

Donated Services and Facilities

These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity.

Volunteer Help

The value of any voluntary help received is not included in the accounts but is described in the directors' annual report.

Investment Income

This is included in the accounts when receivable.

Investment gains and losses

This included any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

Expenditure and liabilities

Liability recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

Governance Costs

Includes costs of the preparation and examination of statutory accounts, the costs of the trustees meetings and cost of any legal advise to trustees on governance or constitutional matters.

1. ACCOUNTING POLICIES (continued)

Grants with performance conditions
Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SOFA once the recipient of the grant has provided the specified service or output.

Grants payable without performance conditions
These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to a grant which remain in control of the charity.

Support Costs
Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of the resources, e.g. allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Assets
Tangible fixed assets for use by the charity:
These are capitalised if they can be used for more than one year, and cost at least £3,500. They are valued at cost or, if gifted, at the value to the charity on receipt.

Statement of compliance
The financial statements have been prepared in accordance with 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)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation
The accounts have been prepared on a going concern basis. The charity meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Depreciation
Depreciation is calculated at a rate to write off the cost of tangible fixed assets on a reducing balance basis over their estimated useful lives. The rates applied per annum are as follows:

Equipment	25%
Fittings	10%

No depreciation is charged to freehold property as the property is maintained to such a standard that the estimated residual value is not less than cost.

2. TANGIBLE FIXED ASSETS

	Building - Dronfield	Building - Eckington Friendship Hall	Equipment	Fittings	**2023/24**
			25%	10%	
Cost	£	£	£	£	£
At 6 April 2023	467,323	-	20,556	18,130	506,009
Additions	-	250,000	-	-	250,000
Revaluation Gain/(Loss)	(17,323)	-	-	-	(17,323)
At 5 April 2024	450,000	250,000	20,556	18,130	738,686
Accumulated Depreciation					
At 6 April 2023	-	-	17,744	12,445	30,189
Charge for the Year	-	-	703	569	1,272
At 5 April 2024	-	-	18,447	13,014	31,461
Net Book Value					
At 5 April 2024	**450,000**	**250,000**	**2,109**	**5,116**	**707,225**
At 6 April 2023	467,323	-	2,812	5,685	475,820

The charity acquired Eckington Friendship Hall as a gift from the charity Eckington Friendship Club on 22nd March 2024. The value of this asset is estimated to be £250,000.

The charity also placed the Dronfield building on the market in January 2024 and it was re-valued at £450,000 by SMC Brownill Vickers Chartered Surveyors, Oaks Community Church, 2-4 Lea Road, Dronfield, S18 1SB on 4th September 2023.

The annual commitments under non-cancelling operating leases and capital commitments are as follows:

5th April 2024 : None
5th April 2023 : None

3. INCOMING RESOURCES

	Note	Unrestricted Funds £	Restricted Funds £	**Total 2023/24 £**	**Total 2022/23 £**
a) Donations & Legacies					
Other Donations		2,496	-	2,496	2,772
Special Collections and Mission		(292)	1,876	1,584	11,065
Giving		98,894	-	98,894	88,659
Grant		5,000	-	5,000	23,650
Tax Reclaimed		34,601	-	34,601	23,622
Eckington Friendship Hall donation		250,000	-	250,000	-
		390,699	**1,876**	**392,575**	**149,768**
b) Investment Income					
Interest Received		2,782	-	2,782	689
		2,782	**-**	**2,782**	**689**
C) Trading Activities					
Re:Store (Community Project)		7,379	-	7,379	10,384
Events Income		986	-	986	4,102
Premises Hire		3,979	-	3,979	3,630
Sales		-	-	-	19
		12,344	**-**	**12,344**	**18,135**
d) Other Income					
Insurance Claims and Refund		125	-	125	125
		125	**-**	**125**	**125**

OAKS COMMUNITY CHURCH NORTH EAST DERBYSHIRE
(COMPANY LIMITED BY GUARANTEE)
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 5TH APRIL 2024

4. RESOURCES EXPENDED

	Note	Unrestricted Funds £	Restricted Funds £	**Total 2023/24 £**	**Total 2022/23 £**
a) Charitable Activities					
Dronfield					
Equipment		2,726	-	2,726	3,078
Insurance		3,956	-	3,956	3,521
Building Maintenance		2,755	-	2,755	2,006
Utilities		8,962	-	8,962	7,432
Eckington					
Equipment		1,046	-	1,046	794
Insurance		-	-	-	692
Maintenance		17,273	-	17,273	49,649
Utilities		9,790	-	9,790	2,578
Administration		1,660	-	1,660	3,016
Depreciation		1,272	-	1,272	1,570
Evangelism		724	-	724	141
Events		4,221	-	4,221	9,190
Gifts to Mission		11,444	-	11,444	10,638
Other Gifts		-	-	-	1,234
Special Collections		(14)	1,829	1,815	12,909
Children and Youth Work		2,298	-	2,298	1,063
Travel		1,679	-	1,679	1,906
Grants		1,128	-	1,128	457
Payroll Costs		64,749	-	64,749	58,626
Professional Fees		6,812	-	6,812	4,392
Training		170	-	170	692
Hardship		(1,108)	1,108	-	-
Governance costs:-					
Independent Examiner Fee		1,230	-	1,230	1,140
		142,773	**2,937**	**145,710**	**176,724**
b) Raising Funds					
Re:Store (Community Project)		12,842	-	12,842	8,778
Revaluation losss on Fixed assets		17,323	-	17,323	-
		30,165	**-**	**30,165**	**8,778**

5. RESTRICTED FUNDS

CURRENT FINANCIAL YEAR

	Balance 06-Apr-23	Income £	Expenditure £	Gains & (Losses) £	Transfer £	**Balance 05-Apr-24 £**
Special Collections	2,045	1,876	(1,829)	-	-	2,092
Building Fund	1,520	-	-	-	-	1,520
Hardship Fund	8,370	-	(1,108)	-	-	7,262
	11,935	**1,876**	**(2,937)**	**-**	**-**	**10,874**

PREVIOUS FINANCIAL YEAR

	Balance 06-Apr-22	Income £	Expenditure £	Gains & (Losses) £	Transfer £	**Balance 05-Apr-23 £**
Special Collections	1,707	13,279	(12,941)	-	-	2,045
Building Fund	1,020	500	-	-	-	1,520
Hardship Fund	8,752	-	(382)	-	-	8,370
	11,479	**13,779**	**(13,323)**	**-**	**-**	**11,935**

The Restricted Funds are wholly represented by the Charity's cash reserves and are to be expended as specified above.

6. INVESTMENTS

The Charity held no investment assets during this or the previous financial period.

7. CASH AT BANK AND IN HAND

	Unrestricted Funds £	Restricted Funds £	**Total 05-Apr-24 £**	**Total 05-Apr-23 £**
Co-Operative bank	17,395	10,874	28,269	44,762
Kingdom Bank	118,117	-	118,117	115,335
	135,512	**10,874**	**146,386**	**160,097**

8. DEBTORS AND PREPAYMENTS

	Unrestricted Funds £	Restricted Funds £	**Total 05-Apr-24 £**	**Total 05-Apr-23 £**
Inland Revenue Gift Aid	17,282	-	17,282	2,791
	17,282	**-**	**17,282**	**2,791**

9. CREDITORS AND ACCRUALS AMOUNTS FALLING DUE WITHIN ONE YEAR

	Unrestricted Funds £	Restricted Funds £	**Total 05-Apr-24 £**	**Total 05-Apr-23 £**
PAYE	1,626	-	1,626	1,511
Pension	417	-	417	388
Independent Examiner's Fee	1,230	-	1,230	1,140
	3,273	**-**	**3,273**	**3,039**

10. CREDITORS AND ACCRUALS AMOUNTS FALLING DUE IN MORE THAN ONE YEAR

The Charity held no long term liabilities during this or the previous financial period.

11. STAFF COSTS AND NUMBERS

The Charity runs a PAYE scheme, as detailed below:

	TOTAL 2023/24 £	TOTAL 2022/23 £
Gross Salaries	61,133	55,606
Employer's National Insurance Costs	-	-
Pension Contributions	3,616	3,020
	64,749	**58,626**

Employees were engaged in the following activities:

	TOTAL 05/04/2024	TOTAL 5/4/23
Activities in furtherance of organisation's objects	4	4

No employees received emoluments in excess of £60,000 during the year.
(2021/23- None)

12. DIRECTORS AND OTHER RELATED PARTIES

No payments were made to directors in the current finanancial year. No material transaction took place between the organisation and a director or any person connected with them.
(2021/23- None)

13. RECONCILIATION OF MOVEMENT ON CAPITAL AND RESERVES

The Company is Limited by Guarantee (05291244) and it is a charity registered with the Charity Commission (1115427).

It does not have a Share capital and has no income subject to Corporation Tax.

	2023/24 £	2022/23 £
Profit / Deficit for the financial year	231,951	(16,785)
Other Recognised Gains	-	-
	231,951	**(16,785)**
Balance Brought Forward	635,669	652,454
Closing Funds at 05-Apr-24	**867,620**	**635,669**

14. RISK ASSESSMENT

The Directors actively review the major risks which the charity faces on a regular basis and believe that maintaining the free reserves stated combined with the annual review of the controls over key financial systems carried out on an annual basis will provide sufficient resources in the event of adverse conditions. The Directors have also examined other operational and business risks which they face and confirm that they have established systems to mitigate the significant risks.

15. RESERVES POLICY

The Directors have considered the level of reserves they wish to retain, appropriate to the charity's needs. This is based on the charity's size and the level of financial commitments held. The Directors aim to ensure the charity will be able to continue to fulfil its charitable objectives even if there is a temporary shortfall in income or unexpected expenditure. The Directors will endeavour not to set aside funds unnecessarily.

16. PUBLIC BENEFIT

The Charity acknowledges its requirement to demonstrate clearly that it must have charitable purposes or 'aims' that are for the public benefit. Details of how the charity has achieved this are provided in the Directors' report. The Directors confirm that they have paid due regard to the Charity Commission guidance on public benefit before deciding what activities the charity should undertake.

OAKS COMMUNITY CHURCH NORTH EAST DERBYSHIRE

England & Wales - Charity number 1115427

Accounts

OAKS COMMUNITY CHURCH
NORTH EAST DERBYSHIRE

(A COMPANY LIMITED BY GUARANTEE)

ANNUAL REPORT
AND FINANCIAL STATEMENTS
FOR
THE YEAR ENDED
5TH APRIL 2023

CHARITY REGISTRATION No: 1115427

COMPANY REGISTRATION No: 05291244

Independent Examiners Ltd
Unit 2
The Broadbridge Business Centre
Delling Lane
Bosham, PO18 8NF

OAKS COMMUNITY CHURCH NORTH EAST DERBYSHIRE

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OAKS COMMUNITY CHURCH NORTH EAST DERBYSHIRE

LEGAL AND ADMINISTRATIVE INFORMATION

CHARITY NUMBER	1115427
COMPANY REGISTRATION NUMBER	5291244
START OF FINANCIAL YEAR	6th April 2022
END OF FINANCIAL YEAR	5th April 2023
DIRECTORS	Janet Morton (Chair) Richard Bull Karen Bull (resigned 26 Jan 2023) Susan Marley Sharon Jones (resigned 26 Jan 2023) Mary Milner (resigned 28 Sep 2023) Kathryn Filleul (appointed 9 Jun 2022) Julie Thompson (appointed 30 Mar 2023) John Fermer (appointed 30 Mar 2023) Richard Thompson (appointed 30 Mar 2023)
COMPANY SECRETARY	Emma Bowden
REGISTERED ADDRESS	4 Lea Road Dronfield Derbyshire S18 1SB
DATE OF INCORPORATION	19th November 2004
GOVERNING INSTRUMENT	Memorandum and Articles of Association incorporated 19th November 2004, amended by special resolutions on 21st May 2006, 11th March 2010 and 22nd July 2010.
PRIMARY BANKERS	Co-operative Bank 15 Elder Way Chesterfield S40 1UX
ACCOUNTANTS	Independent Examiners Ltd Unit 2, The Broadbridge Business Centre Delling Lane Bosham, PO18 8NF

OAKS COMMUNITY CHURCH NORTH EAST DERBYSHIRE

TRUSTEES' REPORT

The Trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 5th April 2023.

Charity Objects

1: the advancement of the Christian faith by the holding of public meetings, and by the encouragement of personal spiritual growth
2: the advancement of education
3: the provision and maintenance of facilities for the benefit of the community
4: the relief of sickness and hardship, and provision of help for those in need

Introduction

When planning our activities for the year, the directors and leadership team have considered the Commission's guidance on public benefit and, in particular, the specific guidance on the Advancement of Religion for the public benefit.

The church aims to meet the needs of both the local and the wider community by providing opportunities for worship, teaching, pastoral care and practical help for those from all backgrounds and of all ages. It also supports others in the wider community and worldwide who work with the poor, the elderly, the needy and underprivileged.

Achievements and Performance

Object 1: The advancement of the Christian faith by the holding of public meetings, and by the encouragement of personal spiritual growth.

The advancement of the Christian faith by running two separate congregations both which are open for the public to experience worship, Christian teaching, and pastoral support in Sunday and midweek meetings. Midweek meetings for children and youth are also run from both sites weekly during term-time. These groups are open to and attended by members of the public who have no other affiliation to the church. All our youth and children's groups give teaching which contributes to the spiritual and moral education of those who attend.

We have Belonging Groups, and other small groups which meet at individuals' homes and online, where teaching, Bible studies and pastoral support is given. Since lockdown, we have continued to produce online programmes, called 'Bible Talk' and 'Oaks Online' in an effort to maintain our online presence, being accessible by anyone, anywhere, anytime.

Object 2: The advancement of education.

The advancement of education by teaching and equipping in Sunday services and midweek groups. We have provided leadership training for those leading adult and children's groups. We continue to employ a young person as a part-time Schools Worker for schools in both Dronfield and Eckington. Our Schools Worker has partnered with Transforming Lives for Good (TLG) to provide weekly support for children who find school challenging. We also host training events for staff which we open up to the people in our wider groups. We also now donate regularly to the Echoes Pre-School and Primary School Project in Satchibondu, Africa which works to bring education to children in a rural community.

Object 3: The provision and maintenance of facilities for the benefit of the community.

We provide and maintain our facilities for the benefit of the community at both the Oaks Community Church in Dronfield and the Lighthouse in Eckington. Funds are made available for the maintenance of these premises, and upgrades to facilities are ongoing. We continue to develop activities to best serve the people of both communities and our weekly groups in both locations give local people a chance to meet others in the community, and good friendships and support networks have developed as a result. We are holding weekly walking groups, Knit and Natter, Book Exchange and other small groups by way of helping folk stay connected. We also run our Community Café at our Dronfield site, twice a week which serves free, light refreshments.

OAKS COMMUNITY CHURCH NORTH EAST DERBYSHIRE

TRUSTEES' REPORT

Object 4: the relief of sickness and hardship, and provision of help for those in need.

We have supported the work of the New Hope Food Bank by regularly helping to collect donations, sort food and distribute food parcels to those in need in our area.
We continue to run the Re:Store food service and attached Community Café.
The two aims of Re:Store are to combat food waste and fight hunger. Food is donated by the charity FareShare, and other local supermarkets. We also work in conjunction with other local community projects and have received external funding from various sources. Re:Store is open to everyone. It now runs twice weekly and costs £1.00 to access the food service. Quantity of food is allocated on household size. Re:Store is attended by over 170 households regularly.

From our connections with families in the community, we have also started regularly providing school holiday food packs to families on free school meals.
We continue to work with the Freedom Project, a charity based at Bolsover, through which we offer free debt help, and money coaching to those in our community who need it.

We are still able support the work of missionaries and projects overseas through our contacts at the House of Grace Thailand, and Links International. All of these organisations work to bring relief of poverty, and treatment and care for those who are sick. We also support Betel of Britain, based in Nottingham for the upkeep of their men's home for recovering addicts and Hope House, based in Chesterfield who work to combat homelessness.

Summary
The church relies heavily on the work of volunteers to run many of its groups and activities. A team of around 90 volunteers work regularly to provide care and support for those of all ages both in the church and in the wider community. We are very grateful for all the help our volunteers give. Our core leadership team all give their services voluntarily.
All income received for a specific purpose (e.g., special collections, or to support a mission worker) is treated as a restricted fund and distributed in accordance with its purpose.

Looking ahead
We will continue working in the community with our current projects, providing warm spaces, food packs in school holidays, and community groups for all ages. Our part-time Schools Worker will continue attending the schools in both Dronfield and Eckington.

OAKS COMMUNITY CHURCH NORTH EAST DERBYSHIRE

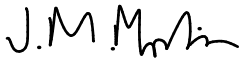
TRUSTEES' REPORT

Statement of Director's responsibilities
Company law requires the directors to prepare financial statements for each financial year which gives a true and fair view of the state of affairs of the company and of the profit or loss of the company during that period. In preparing those financial statements the directors are required to:

(i) select suitable accounting policies and then apply them consistently,
(ii) make judgements and estimates that are reasonable and prudent,
(iii) prepare financial statements on a going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities. In preparing this report the directors have taken advantage of special provisions of the Companies Act 2006 relating to small companies.

The annual report was approved by the directors of the company on 20 December 2023 and signed on its behalf by:



…….
J Morton
Trustee

OAKS COMMUNITY CHURCH NORTH EAST DERBYSHIRE

INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF OAKS COMMUNITY CHURCH NORTH EAST DERBYSHIRE

I report to the trustees on my examination of the accounts of the charity for the year ended 5th April 2023 set out on pages 8 to 16.

Respective responsibilities of trustees and examiner

The charity's trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year (under section 144) of the Charities Act 2011 (the Act), and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for an independent examination, it is my responsibility to:

- examine the accounts (under section 145 of the Act);
- to follow the procedures laid down in the General Directions given by the Charity Commission (under section 145(5)(b) of the Act), and;
- to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the organisation and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In the course of my examination, no matter has come to my attention

1. which gives me reasonable cause to believe that in, any material respect, the trustees requirements:

- to keep accounting records in accordance with section 386 of the Companies Act 2006; and
- to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of recommended Practice: Accounting and Reporting by Charities.

have not been met; or

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

.....

G Schulz ACMA
Independent Examiners Ltd
Unit 2, The Broadfields business Centre
Delling Lane
Bosham
PO18 8NF

20 December 2023

OAKS COMMUNITY CHURCH NORTH EAST DERBYSHIRE

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 5TH APRIL 2023

Incorporating income and expenditure account

	Notes	Unrestricted Funds £	Restricted Funds £	TOTAL 2023/22 £	TOTAL 2022/21 £
INCOME AND ENDOWMENTS FROM:					
Donations and Legacies	3a	136,148	13,620	149,768	130,952
Trading Activities	3b	17,976	159	18,135	9,410
Investments	3c	689	0	689	146
Other Income	3d	125	0	125	52
TOTAL INCOME		**154,938**	**13,779**	**168,717**	**140,560**
EXPENDITURE ON:					
Raising Funds	4a	8,778	0	8,778	9,224
Charitable Activities	4b	163,370	13,323	176,693	130,216
TOTAL EXPENDITURE		**172,148**	**13,323**	**185,471**	**139,440**
NET INCOME/- EXPENDITURE		**-17,210**	**456**	**-16,754**	**1,120**
Total Funds Brought Forward		640,944	11,479	652,423	651,303
Transfer between funds	5	0	0	0	0
TOTAL FUNDS CARRIED FORWARD		**623,734**	**11,935**	**635,669**	**652,423**

Movements on all reserves and all recognised gains and losses are shown above. All of the organisation's operations are classed as continuing.

The notes on pages 10 to 16 form part of these financial statements.

OAKS COMMUNITY CHURCH NORTH EAST DERBYSHIRE

BALANCE SHEET
AS AT 5TH APRIL 2023

	Note	Unrestricted Funds £	Restricted Funds £	**05-Apr-23 Total** £	**05-Apr-22 Total** £
Fixed Assets					
Tangible assets	2	475,820	0	475,820	477,390
Current Assets					
Debtors	7	2,791	0	2,791	12,958
Cash at bank and in hand	6	148,162	11,935	160,097	163,751
Total Current Assets		**150,953**	**11,935**	**162,888**	**176,709**
Creditors: amounts falling due within one year	8	3,039	0	3,039	1,676
NET CURRENT ASSETS		147,914	11,935	159,849	175,033
TOTAL ASSETS less current liabilities		**623,734**	**11,935**	**635,669**	**652,423**
NET ASSETS		**623,734**	**11,935**	**635,669**	**652,423**
Funds of the Charity					
General Funds		623,734	0	623,734	640,944
Restricted Funds	5	0	11,935	11,935	11,479
Total Funds		**623,734**	**11,935**	**635,669**	**652,423**

For the year ending 5th April 2022 the Company was entitled to exemption from audit under section 477(2) of the Companies Act 2006 relating to small companies.

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

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

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

Approved by the directors on 20 December 2023 and signed on their behalf by:

.....
J Morton
Trustee

OAKS COMMUNITY CHURCH NORTH EAST DERBYSHIRE

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 5TH APRIL 2023

1. ACCOUNTING POLICIES

Incoming Resources

Recognition of Incoming Resources

These are included in the Statement of Financial Activities (SOFA) when:

- the charity becomes entitled to the resources;
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability

Incoming Resources with related expenditure

Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resource and related expenditure are reported gross in the SOFA.

Grants and Donations

Grants and Donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Tax reclaims on Donations and Gifts

Incoming resources from tax reclaims are included in the SOFA at the same time as the gift to which they relate.

Contractual Income and Performance Related Grants

This is only included in the SOFA once the related goods or services has been delivered.

Gifts in Kind

Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised. Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity. Gifts in kind for use by the charity are included in the SOFA as incoming resources when receivable.

Donated Services and Facilities

These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity.

Volunteer Help

The value of any voluntary help received is not included in the accounts but is described in the directors' annual report.

Investment Income

This is included in the accounts when receivable.

Investment gains and losses

This included any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

Expenditure and liabilities

Liability recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

Governance Costs

Includes costs of the preparation and examination of statutory accounts, the costs of the trustees meetings and cost of any legal advise to trustees on governance or constitutional matters.

OAKS COMMUNITY CHURCH NORTH EAST DERBYSHIRE

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 5TH APRIL 2023

1. ACCOUNTING POLICIES (continued)

Grants with performance conditions

Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SOFA once the recipient of the grant has provided the specified service or output.

Grants payable without performance conditions

These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to a grant which remain in control of the charity.

Support Costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of the resources, e.g. allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Assets

Tangible fixed assets for use by the charity:
These are capitalised if they can be used for more than one year, and cost at least £3,500. They are valued at cost or, if gifted, at the value to the charity on receipt.

Statement of compliance

The financial statements have been prepared in accordance with 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)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation

The accounts have been prepared on a going concern basis. The charity meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Depreciation

Depreciation is calculated at a rate to write off the cost of tangible fixed assets on a reducing balance basis over their estimated useful lives. The rates applied per annum are as follows:

Equipment	25%
Fixtures and Fittings	10%

No depreciation is charged to freehold property as the property is maintained to such a standard that the estimated residual value is not less than cost.

2. TANGIBLE FIXED ASSETS

		Building	Equipment	Fittings	TOTAL
		£	£	£	£
			25%	10%	
Cost	06-Apr-22	467,323	20,556	18,130	506,009
Additions		0	0	0	0
Cost at	05-Apr-23	467,323	20,556	18,130	506,009
Depreciation	06-Apr-22	0	16,806	11,813	28,619
Charge		0	938	632	1,570
Depreciation at	05-Apr-23	0	17,744	12,445	30,189
Net Book Value	05-Apr-23	**467,323**	**2,812**	**5,685**	**475,820**
	06-Apr-22	467,323	3,750	6,317	477,390

The charity has no annual commitments under non-cancelling operating leases nor any capital commitments.

OAKS COMMUNITY CHURCH NORTH EAST DERBYSHIRE

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 5TH APRIL 2023

3. INCOME AND ENDOWMENTS FROM:	Note	Unrestricted Funds £	Restricted Funds £	TOTAL 2023/22 £	TOTAL 2022/21 £
a) Donations and Legacies					
Gift Aid Donations		0	0	0	40
Other Donations		2,772	0	2,772	57
Special Collections and Mission	5	0	11,065	11,065	4,009
Giving		88,659	0	88,659	100,088
Grant		23,650	0	23,650	1,635
Tax Reclaimed		21,067	2,555	23,622	25,123
		136,148	**13,620**	**149,768**	**130,952**
b) Trading Activities					
Re:Store (Community Project)		10,384	0	10,384	7,669
Events Income		3,943	159	4,102	638
Premises Hire		3,630	0	3,630	928
Sales		19	0	19	175
		17,976	**159**	**18,135**	**9,410**
c) Investments					
Interest		689	0	689	146
		689	**0**	**689**	**146**
d) Other Income					
Fees and Subscriptions		0	0	0	52
Insurance Claims and Refund		125	0	125	0
		125	**0**	**125**	**52**

OAKS COMMUNITY CHURCH NORTH EAST DERBYSHIRE

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 5TH APRIL 2023

4. EXPENDITURE ON:

	Note	Unrestricted Funds £	Restricted Funds £	TOTAL 2023/22 £	TOTAL 2022/21 £
a) Raising Funds					
Re:Store (Community Project)		8,778	0	8,778	9,224
		8,778	**0**	**8,778**	**9,224**
b) Charitable Activities					
Dronfield					
Equipment		3,078	0	3,078	4,508
Insurance		3,521	0	3,521	3,331
Building Maintenance		2,006	0	2,006	8,051
Utilities		7,432	0	7,432	5,846
Eckington			0		
Equipment		794	0	794	1,638
Insurance		692	0	692	748
Maintenance		49,649	0	49,649	4,626
Utilities		2,578	0	2,578	2,180
Administration		2,954	32	2,986	1,824
Depreciation		1,570	0	1,570	1,952
Evangelism		141	0	141	125
Events		9,190	0	9,190	2,042
Gifts to Mission		10,638	0	10,638	14,064
Other Gifts		1,234	0	1,234	5,347
Special Collections	5	0	12,909	12,909	3,625
CAP		0	0	0	651
Children and Youth Work		1,063	0	1,063	1,886
Travel		1,906	0	1,906	0
IT		0	0	0	0
Grants		75	382	457	250
Payroll Costs	9	58,626	0	58,626	62,075
Photocopier		0	0	0	73
Professional Fees		4,392	0	4,392	1,461
Resources		0	0	0	164
Training		692	0	692	2,609
Independent Examiner's Fees		1,140	0	1,140	1,140
		163,370	**13,323**	**176,693**	**130,216**

OAKS COMMUNITY CHURCH NORTH EAST DERBYSHIRE

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 5TH APRIL 2023

5. RESTRICTED FUNDS

	Balance 05-Apr-22 £	Income £	General Transfer £	Expenditure £	Balance 05-Apr-23 £
Special Collections	1,707	13,279	0	12,941	2,045
Building Fund	1,020	500	0	0	1,520
Hardship Fund	8,752	0	0	382	8,370
	11,479	**13,779**	**0**	**13,323**	**11,935**

All restricted funds are wholly represented by cash at bank or in hand.
Explanations of the restricted funds are contained in the report of the directors.

6. CASH AT BANK AND IN HAND

	Unrestricted Fund £	Restricted Fund £	**Total 05-Apr-23 £**	**Total 05-Apr-22 £**
RBS Main Account	0		0	0
Stewardship	0	0	0	44,597
Co-Operative bank	32,827	11,935	44,762	49,105
Kingdom Bank	115,335	0	115,335	70,049
	148,162	**11,935**	**160,097**	**163,751**

OAKS COMMUNITY CHURCH NORTH EAST DERBYSHIRE

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 5TH APRIL 2023

7. DEBTORS AND PREPAYMENTS

	Unrestricted Fund £	Restricted Fund £	**Total 05-Apr-23 £**	**Total 05-Apr-22 £**
Inland Revenue Gift Aid	2,791	0	2,791	12,958
	2,791	**0**	**2,791**	**12,958**

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	Unrestricted Fund £	Restricted Fund £	**Total 05-Apr-23 £**	**Total 05-Apr-22 £**
Trade Creditors	0	0	0	73
PAYE	1,511	0	1,511	401
Pension	388	0	388	0
Other Organisations	0	0	0	62
Independent Examiners Fees	1,140	0	1,140	1,140
	3,039	**0**	**3,039**	**1,676**

9. STAFF COSTS AND NUMBERS

The Charity runs a PAYE scheme, as detailed below:

	2023/22 £	**2022/21 £**
Gross Salaries	55,606	53,711
Employer's National Insurance Costs	0	1,584
Pension Contributions	3,020	2,027
Payroll Expenses	0	4,753
	58,626	**62,075**

Employees were engaged in the following activities:	**2023/22** TOTAL	**2022/21** TOTAL
Activities in furtherance of organisation's objects	4	4

No employees received emoluments of more than £60,000 during the year.

10. DIRECTORS AND OTHER RELATED PARTIES

No payments were made to directors other than the related party Charlotte Sharp (Children & Youth Worker) who is the daughter of Sharon Jones (Trustee). No material transaction took place between the organisation and a director or any person connected with them.

11. RISK ASSESSMENT

The directors actively review the major risks which the charity faces on a regular basis and believe that maintaining the free reserves stated, combined with the annual review of the controls over key financial systems carried out on an annual basis will provide sufficient resources in the event of adverse conditions. The directors have also examined other operational and business risks which they face and confirm that they have established systems to mitigate the significant risks.

12. RESERVES POLICY

The directors have considered the level of reserves they wish to retain, appropriate to the charity's needs. This is based on the charity's size and the level of financial commitments held. The directors aim to ensure the charity will be able to continue to fulfil its charitable objectives even if there is a temporary shortfall in income or unexpected expenditure. The directors will endeavour not to set aside funds unnecessarily.

13. PUBLIC BENEFIT

The charity acknowledges its requirement to demonstrate clearly that it must have charitable purposes or 'aims' that are for the public benefit. Details of how the charity has achieved this are provided in the report of the directors. The directors confirm that they have paid due regard to the Charity Commission guidance on public benefit before deciding what activities the charity should

OAKS COMMUNITY CHURCH NORTH EAST DERBYSHIRE

England & Wales - Charity number 1115427

Accounts

OAKS COMMUNITY CHURCH
NORTH EAST DERBYSHIRE
(A COMPANY LIMITED BY GUARANTEE)

ANNUAL REPORT
AND FINANCIAL STATEMENTS
FOR
THE YEAR ENDED
5TH APRIL 2022

CHARITY REGISTRATION No: 1115427

COMPANY REGISTRATION No: 05291244

Independent Examiners Ltd
Unit 2
The Broadbridge Business Centre
Delling Lane
Bosham, PO18 8NF

OAKS COMMUNITY CHURCH NORTH EAST DERBYSHIRE
(A COMPANY LIMITED BY GUARANTEE)

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OAKS COMMUNITY CHURCH NORTH EAST DERBYSHIRE
(A COMPANY LIMITED BY GUARANTEE)

REPORT OF THE DIRECTORS
FOR THE YEAR ENDED 5TH APRIL 2022

LEGAL AND ADMINISTRATIVE INFORMATION

CHARITY NUMBER	1115427
COMPANY REGISTRATION NUMBER	5291244
START OF FINANCIAL YEAR	6th April 2021
END OF FINANCIAL YEAR	5th April 2022
DIRECTORS AT 5TH APRIL 2022	Janet Morton (Chair) Richard Bull Karen Bull Susan Marley Sharon Jones Mary Milner
COMPANY SECRETARY	Emma Bowden
REGISTERED ADDRESS	4 Lea Road Dronfield Derbyshire S18 1SB
DATE OF INCORPORATION	19th November 2004
GOVERNING INSTRUMENT	Memorandum and Articles of Association incorporated 19th November 2004, amended by special resolutions on 21st May 2006, 11th March 2010 and 22nd July 2010.
PRIMARY BANKERS	The Royal Bank of Scotland Drummond House (GF) Branch Customers Service Centre Drummond House 1, Redheughs Avenue Edinburgh EH12 9JN
ACCOUNTANTS	Independent Examiners Ltd Unit 2 The Broadbridge Business Centre Delling Lane Bosham, PO18 8NF

OAKS COMMUNITY CHURCH NORTH EAST DERBYSHIRE
(A COMPANY LIMITED BY GUARANTEE)
REPORT OF THE DIRECTORS
FOR THE YEAR ENDED 5TH APRIL 2022

The Directors take pleasure in submitting their report and financial statements for the year ended 5th April 2022.

Charity Objects:

1: the advancement of the Christian faith by the holding of public meetings, and by the encouragement of personal spiritual growth
2: the advancement of education
3: the provision and maintenance of facilities for the benefit of the community
4: the relief of sickness and hardship, and provision of help for those in need

Introduction:

When planning our activities for the year, the Directors and leadership team have considered the Commission's guidance on public benefit and, in particular, the specific guidance on the Advancement of Religion for the pubic benefit.

The church aims to meet the needs of both the local and the wider community by providing opportunities for worship, teaching, pastoral care and practical help for those from all backgrounds and of all ages. It also supports others in the wider community and worldwide who work with the poor, the elderly, the needy and underprivileged.

Achievements and Performance:

Object 1: The advancement of the Christian faith by the holding of public meetings, and by the encouragement of personal spiritual growth.

The advancement of the Christian faith by running two separate congregations both which are open for the public to experience worship, Christian teaching, and pastoral support in Sunday and midweek meetings. Midweek meetings for children and youth are also run from both sites weekly during term-time. These groups are open to and attended by members of the public who have no other affiliation to the church. All our youth and children's groups give teaching which contributes to the spiritual and moral education of those who attend.

We have Belonging Groups, and other small groups which meet at individuals' homes and online, where teaching, Bible studies and pastoral support is given. Since lockdown, we have continued to produce online programmes, called 'Bible Talk' and 'Oaks Online' in an effort to maintain our online presence, being accessible by anyone, anywhere, anytime.

Object 2: The advancement of education.

The advancement of education by teaching and equipping in Sunday services and midweek groups. We have provided leadership training for those leading adult and children's groups. We continue to employ a young person as a part-time Schools Worker for schools in both Dronfield and Eckington. Our Schools Worker has partnered with Transforming Lives for Good (TLG) to provide weekly support for children who find school challenging. We also host training events for staff which we open up to the people in our wider groups. We also now donate regularly to the Echoes Pre-School and Primary School Project in Satchibondu, Africa which works to bring education to children in a rural community.

Object 3: The provision and maintenance of facilities for the benefit of the community.

We provide and maintain our facilities for the benefit of the community at both the Oaks Community Church in Dronfield and the Lighthouse in Eckington. Funds are made available for the maintenance of these premises, and upgrades to facilities are ongoing. We continue to develop activities to best serve the people of both communities and our weekly groups in both locations give local people a chance to meet others in the community, and good friendships and support networks have developed as a result. We are holding weekly walking groups, Knit and Natter, Book Exchange and other small groups by way of helping folk stay connected. We also run our Community Café at our Dronfield site, twice a week which serves free, light refreshments.

Achievements and Performance (continued)

Object 4: the relief of sickness and hardship, and provision of help for those in need.

We have supported the work of the New Hope Food Bank by regularly helping to collect donations, sort food and distribute food parcels to those in need in our area.
We continue to run the Re:Store food service and attached Community Café.
The two aims of Re:Store are to combat food waste and fight hunger. Food is donated by the charity FareShare, and other local supermarkets. We also work in conjunction with other local community projects and have received external funding from various sources. Re:Store is open to everyone. It now runs twice weekly and costs £1.00 to access the food service. Quantity of food is allocated on household size. Re:Store is proving to be very popular with over 170 households regularly attending.

From our connections with families in the community, we have also started regularly providing school holiday food packs to families on free school meals.
We continue to work with the Freedom Project, a charity based at Bolsover, through which we offer free debt help, and money coaching to those in our community who need it.

We are still able support the work of missionaries and projects overseas through our contacts at the House of Grace Thailand, and Links International. All of these organisations work to bring relief of poverty, and treatment and care for those who are sick. We also support Betel of Britain, based in Nottingham for the upkeep of their men's home for recovering addicts.

Summary:

The church relies heavily on the work of volunteers to run many of its groups and activities. A team of around 90 volunteers work regularly to provide care and support for those of all ages both in the church and in the wider community. We are very grateful for all the help our volunteers give. Richard Bull, who works as team leader, supported by a Core Team, all give their services voluntarily.
All income received for a specific purpose (e.g., special collections, or to support a mission worker) is treated as a restricted fund and distributed in accordance with its purpose.

Looking ahead

We will continue to monitor the post-Covid situation and continue working in the community with our current projects, providing warm spaces, food packs in school holidays, and community groups etc. Our part-time Schools Worker will continue attending the schools in both Dronfield and Eckington.

OAKS COMMUNITY CHURCH NORTH EAST DERBYSHIRE
(A COMPANY LIMITED BY GUARANTEE)

REPORT OF THE DIRECTORS
FOR THE YEAR ENDED 5TH APRIL 2022

Statement of Director's responsibilities:

Company law requires the directors to prepare financial statements for each financial year which gives a true and fair view of the state of affairs of the company and of the profit or loss of the company during that period. In preparing those financial statements the directors are required to:

(i) select suitable accounting policies and then apply them consistently,
(ii) make judgements and estimates that are reasonable and prudent,
(iii) prepare financial statements on a going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities. In preparing this report the directors have taken advantage of special provisions of the Companies Act 2006 relating to small companies.

I approve the attached statement of financial activities and balance sheet for the year ended 5th April 2022, and confirm that I have made available all information necessary for its preparation.

Date 25.10.22

Signed by J.M. Morton

Name: JANET M MORTON

INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS

Report to the trustees/ members of Oaks Community Church North East Derbyshire on the accounts for the year ended 5th April 2022 set out on pages 8 to 16.

Respective responsibilities of trustees and examiner

The charity's trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year (under section 144) of the Charities Act 2011 (the Act), and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for an independent examination, it is my responsibility to:

- examine the accounts (under section 145 of the Act);
- to follow the procedures laid down in the General Directions given by the Charity Commission (under section 145(5)(b) of the Act), and;
- to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the organisation and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In the course of my examination, no matter has come to my attention

1. which gives me reasonable cause to believe that in, any material respect, the trustees requirements:

- to keep accounting records in accordance with section 386 of the Companies Act 2006; and
- to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of recommended Practice: Accounting and Reporting by Charities.

have not been met; or

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

K Gomes MAAT
Independent Examiners Ltd
Unit 2
The Broadfields business Centre
Delling lane
Bosham
PO18 8NF

Signed :

Date : 26.10.22

OAKS COMMUNITY CHURCH NORTH EAST DERBYSHIRE
(A COMPANY LIMITED BY GUARANTEE)
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 5TH APRIL 2022

Incorporating income and expenditure account

	Notes	Unrestricted Funds £	Restricted Funds £	TOTAL 2022/21 £	TOTAL 2021/20 £
INCOME AND ENDOWMENTS FROM:					
Donations and Legacies	3a	126,460	4,492	130,952	154,076
Trading Activities	3b	1,741	0	1,741	6,973
Investments	3c	146	0	146	135
Other Income	3d	7,721	0	7,721	586
TOTAL INCOME		**136,068**	**4,492**	**140,560**	**161,770**
EXPENDITURE ON:					
Raising Funds	4a	9,224	0	9,224	6,751
Charitable Activities	4b	126,341	3,875	130,216	128,225
TOTAL EXPENDITURE		**135,565**	**3,875**	**139,440**	**134,976**
NET INCOME/- EXPENDITURE		**503**	**617**	**1,120**	**26,794**
Total Funds Brought Forward		640,441	10,862	651,303	624,509
Transfer between funds	5	0	0	0	0
TOTAL FUNDS CARRIED FORWARD		**640,944**	**11,479**	**652,423**	**651,303**

Movements on all reserves and all recognised gains and losses are shown above. All of the organisation's operations are classed as continuing.

The notes on pages 10 to 16 form part of these financial statements.

OAKS COMMUNITY CHURCH NORTH EAST DERBYSHIRE
(A COMPANY LIMITED BY GUARANTEE)
BALANCE SHEET
AS AT 5TH APRIL 2022

	Note	Unrestricted Funds £	Restricted Funds £	**05-Apr-22 Total £**	**05-Apr-21 Total £**
Fixed Assets					
Tangible assets	2	477,390	0	477,390	479,342
Current Assets					
Debtors	7	12,958	0	12,958	9,460
Cash at bank and in hand	6	163,751	0	163,751	165,497
Total Current Assets		**176,709**	**0**	**176,709**	**174,957**
Creditors: amounts falling due within one year	8	1,676	0	1,676	2,996
NET CURRENT ASSETS		175,033	0	175,033	171,961
TOTAL ASSETS less current liabilities		**652,423**	**0**	**652,423**	**651,303**
NET ASSETS		**652,423**	**0**	**652,423**	**651,303**
Funds of the Charity					
General Funds		640,944	0	640,944	640,441
Restricted Funds	5	0	11,479	11,479	10,862
Total Funds		**640,944**	**11,479**	**652,423**	**651,303**

For the year ending 5th April 2022 the Company was entitled to exemption from audit under section 477(2) of the Companies Act 2006 relating to small companies.

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

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

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

Approved by the Directors on 25.10.22 and

Signed on their behalf by J.M Morton
Name: JANET M MORTON.

Chairman and Director

OAKS COMMUNITY CHURCH NORTH EAST DERBYSHIRE
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 5TH APRIL 2022

1. ACCOUNTING POLICIES

Incoming Resources

Recognition of Incoming Resources

These are included in the Statement of Financial Activities (SOFA) when:

- the charity becomes entitled to the resources;
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability

Incoming Resources with related expenditure

Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resource and related expenditure are reported gross in the SOFA.

Grants and Donations

Grants and Donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Tax reclaims on Donations and Gifts

Incoming resources from tax reclaims are included in the SOFA at the same time as the gift to which they relate.

Contractual Income and Performance Related Grants

This is only included in the SOFA once the related goods or services has been delivered.

Gifts in Kind

Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised. Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity. Gifts in kind for use by the charity are included in the SOFA as incoming resources when receivable.

Donated Services and Facilities

These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity.

Volunteer Help

The value of any voluntary help received is not included in the accounts but is described in the directors' annual report.

Investment Income

This is included in the accounts when receivable.

Investment gains and losses

This included any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

Expenditure and liabilities

Liability recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

Governance Costs

Includes costs of the preparation and examination of statutory accounts, the costs of the trustees meetings and cost of any legal advise to trustees on governance or constitutional matters.

1. ACCOUNTING POLICIES (continued)

Grants with performance conditions

Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SOFA once the recipient of the grant has provided the specified service or output.

Grants payable without performance conditions

These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to a grant which remain in control of the charity.

Support Costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of the resources, e.g. allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Assets

Tangible fixed assets for use by the charity:
These are capitalised if they can be used for more than one year, and cost at least £3,500. They are valued at cost or, if gifted, at the value to the charity on receipt.

Basis of preparation

The financial statements are prepared on the historical cost basis convention (as modified to include the revaluation of investments) in accordance with the Charities Act 2011, "Accounting and Reporting by Charities" (SORP 2015), applicable accounting standards and the Companies Act 2006. The accounts have been prepared on a going concern basis. The charity meets the definition of a public benefit entity under FRS 102.
The Charity has claimed exemptions available in Section 1a of FRS 102 not to prepare a cash flow statement since it is a small charity.

Depreciation is calculated at a rate to write off the cost of tangible fixed assets on a straight line basis over their estimated useful lives. The rates applied per annum are as follows:

Equipment	25%
Fixtures and Fittings	10%

No depreciation is charged to freehold property as the property is maintained to such a standard that the estimated residual value is not less than cost.

2. TANGIBLE FIXED ASSETS

		Building	Equipment	Fittings	TOTAL
		£	£	£	£
			25%	10%	
Cost	06-Apr-21	467,323	20,556	18,130	506,009
Additions		0	0	0	0
Cost at	05-Apr-22	467,323	20,556	18,130	506,009
Depreciation	06-Apr-21	0	15,556	11,111	26,667
Charge		0	1,250	702	1,952
Depreciation at	05-Apr-22	0	16,806	11,813	28,619
Net Book Value	05-Apr-22	**467,323**	**3,750**	**6,317**	**477,390**
	06-Apr-21	467,323	5,000	7,019	479,342

The charity has no annual commitments under non-cancelling operating leases nor any capital commitments.

OAKS COMMUNITY CHURCH NORTH EAST DERBYSHIRE
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 5TH APRIL 2022

3. INCOME AND ENDOWMENTS FROM:	Note	Unrestricted Funds £	Restricted Funds £	TOTAL 2022/21 £	TOTAL 2021/20 £
a) Donations and Legacies					
Gift Aid Donations		40		40	109,847
Other Donations	5	57		57	4,050
Special Collections and Mission	5	0	4,009	4,009	2,696
Giving		99,983	105	100,088	677
Grant		1,635		1,635	15,978
Tax Reclaimed		24,745	378	25,123	20,828
		126,460	**4,492**	**130,952**	**154,076**
b) Trading Activities					
Re:Store (Community Project)		0		0	6,645
Events Income		638		638	14
Premises Hire		928		928	245
Sales		175		175	69
		1,741	**0**	**1,741**	**6,973**
c) Investments					
Interest		146		146	135
		146	**0**	**146**	**135**
d) Other Income					
Administration Services		0		0	75
Fees and Subscriptions		7,721		7,721	20
Insurance Claims and Refund		0		0	491
		7,721	**0**	**7,721**	**586**

OAKS COMMUNITY CHURCH NORTH EAST DERBYSHIRE
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 5TH APRIL 2022

4. EXPENDITURE ON:

	Note	Unrestricted Funds £	Restricted Funds £	TOTAL 2022/21 £	TOTAL 2021/20 £
a) Raising Funds					
Re:Store (Community Project)		9,224	0	9,224	6,751
		9,224	**0**	**9,224**	**6,751**
b) Charitable Activities					
Dronfield					
Equipment		4,508		4,508	7,179
Insurance		3,331		3,331	3,138
Building Maintenance		8,051		8,051	7,270
Utilities		5,846		5,846	6,335
Eckington					
Equipment		1,638		1,638	980
Insurance		748		748	745
Maintenance		4,626		4,626	2,275
Utilities		2,180		2,180	1,890
Administration		1,824		1,824	0
Depreciation		1,952		1,952	3,378
Evangelism		125		125	209
Events		2,042		2,042	652
Gifts to Mission		14,064		14,064	11,910
Other Gifts		5,347		5,347	1,113
Special Collections	5	0	3,625	3,625	3,385
CAP		651		651	4,392
Children and Youth Work		1,886		1,886	1,566
Churchsuite				0	896
IT		0		0	529
Grants		0	250	250	0
Payroll Costs	9	62,075		62,075	64,499
Photocopier		73		73	0
Professional Fees		1,461		1,461	1,569
Resources		164		164	0
Subscriptions		0		0	200
Training		2,609		2,609	2,211
Credit Card Charges		0		0	944
Independent Examiner's Fees		1,140		1,140	960
		126,341	**3,875**	**130,216**	**128,225**

OAKS COMMUNITY CHURCH NORTH EAST DERBYSHIRE
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 5TH APRIL 2022

5. RESTRICTED FUNDS

	Balance 05-Apr-21 £	Income £	General Transfer £	Expenditure £	Balance 05-Apr-22 £
Special Collections	840	4,492	0	3,625	1,707
Building Fund	1,020	0	0	0	1,020
Hardship Fund	9,002	0	0	250	8,752
	10,862	**4,492**	**0**	**3,875**	**11,479**

All restricted funds are wholly represented by cash at bank or in hand.
Explanations of the restricted funds are contained in the report of the directors.

6. CASH AT BANK AND IN HAND

	Unrestricted Fund £	Restricted Fund £	**Total 05-Apr-22 £**	**Total 05-Apr-21 £**
RBS Main Account	0		0	20
Stewardship	44,597	0	44,597	44,500
Co-Operative bank	49,105	0	49,105	120,977
Kingdom Bank	70,049	0	70,049	0
	163,751	**0**	**163,751**	**165,497**

7. DEBTORS AND PREPAYMENTS

	Unrestricted Fund £	Restricted Fund £	**Total 05-Apr-22 £**	**Total 05-Apr-21 £**
Inland Revenue Gift Aid	12,958	0	12,958	9,460
	12,958	**0**	**12,958**	**9,460**

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	Unrestricted Fund £	Restricted Fund £	**Total 05-Apr-22 £**	**Total 05-Apr-21 £**
Trade Creditors	73	0	73	973
PAYE	401	0	401	821
Credit Cards	0	0	0	21
Other Organisations	62	0	62	221
Independent Examiners Fees	1,140	0	1,140	960
	1,676	**0**	**1,676**	**2,996**

9. STAFF COSTS AND NUMBERS

The Charity runs a PAYE scheme, as detailed below:

	2022/21 £	**2021/20 £**
Gross Salaries	53,711	59,186
Employer's National Insurance Costs	1,584	1,102
Pension Contributions	2,027	2,475
Payroll Expenses	4,753	3,784
	62,075	**66,547**

Employees were engaged in the following activities:	**2022/21** TOTAL	**2021/20** TOTAL
Activities in furtherance of organisation's objects	4	6

No employees received emoluments in the range of £50,000 to £60,000.

10. DIRECTORS AND OTHER RELATED PARTIES

No payments were made to directors other than the related party Charlotte Jones(Children & Youth Worker)who is the daughter of Sharon Jones (Trustee). No material transaction took place between the organisation and a director or any person connected with them.

11. RISK ASSESSMENT

The directors actively review the major risks which the charity faces on a regular basis and believe that maintaining the free reserves stated, combined with the annual review of the controls over key financial systems carried out on an annual basis will provide sufficient resources in the event of adverse conditions. The directors have also examined other operational and business risks which they face and confirm that they have established systems to mitigate the significant risks.

12. RESERVES POLICY

The directors have considered the level of reserves they wish to retain, appropriate to the charity's needs. This is based on the charity's size and the level of financial commitments held. The directors aim to ensure the charity will be able to continue to fulfil its charitable objectives even if there is a temporary shortfall in income or unexpected expenditure. The directors will endeavour not to set aside funds unnecessarily.

13. PUBLIC BENEFIT

The charity acknowledges its requirement to demonstrate clearly that it must have charitable purposes or 'aims' that are for the public benefit. Details of how the charity has achieved this are provided in the report of the directors. The directors confirm that they have paid due regard to the Charity Commission guidance on public benefit before deciding what activities the charity should undertake.

OAKS COMMUNITY CHURCH NORTH EAST DERBYSHIRE

England & Wales - Charity number 1115427

Accounts

OAKS COMMUNITY CHURCH
NORTH EAST DERBYSHIRE
(A COMPANY LIMITED BY GUARANTEE)

ANNUAL REPORT
AND FINANCIAL STATEMENTS
FOR
THE YEAR ENDED
5TH APRIL 2021

CHARITY REGISTRATION No: 1115427

COMPANY REGISTRATION No: 05291244

Page 2 Legal and Administrative Information
Pages 3 to 5 Report of the Directors
Page 6 Statement of Financial Activities
Page 7 Balance Sheet
Pages 8 to 14 Notes to the Financial Statements
Page 15 Independent Examiner's Report

Independent Examiners Ltd
2 Broadbridge Business Centre
Delling Lane
Bosham
PO18 8NF

OAKS COMMUNITY CHURCH NORTH EAST DERBYSHIRE
(A COMPANY LIMITED BY GUARANTEE)

REPORT OF THE DIRECTORS
FOR THE YEAR ENDED 5TH APRIL 2021

LEGAL AND ADMINISTRATIVE INFORMATION

CHARITY NUMBER	1115427
COMPANY REGISTRATION NUMBER	5291244
START OF FINANCIAL YEAR	6th April 2020
END OF FINANCIAL YEAR	5th April 2021
DIRECTORS AT 5TH APRIL 2021	Janet Morton (Chair) Jennifer Almond (Treasurer) Timothy Wootton Sharon Jones Sue Marley Karen Bull Richard Bull Mary Milner
COMPANY SECRETARY	Emma Bowden
REGISTERED ADDRESS	4 Lea Road Dronfield Derbyshire S18 1SB
DATE OF INCORPORATION	19th November 2004
GOVERNING INSTRUMENT	Memorandum and Articles of Association incorporated 19th November 2004, amended by special resolutions on 21st May 2006, 11th March 2010 and 22nd July 2010.
PRIMARY BANKERS	The Co-operative Bank PO Box 150 Delf House Skelmersdale WN8 6GG
ACCOUNTANTS	Independent Examiners Ltd 2 Broadbridge Business Centre Delling Lane Bosham West Sussex PO18 8NF

OAKS COMMUNITY CHURCH NORTH EAST DERBYSHIRE
(A COMPANY LIMITED BY GUARANTEE)
REPORT OF THE DIRECTORS
FOR THE YEAR ENDED 5TH APRIL 2021

The Directors take pleasure in submitting their report and financial statements for the year ended 5th April 2021.

Charity Objects:
1: the advancement of the Christian faith by the holding of public meetings, and by the encouragement of personal spiritual growth
2: the advancement of education
3: the provision and maintenance of facilities for the benefit of the community
4: the relief of sickness and hardship, and provision of help for those in need

Introduction:
When planning our activities for the year, the Directors and leadership team have considered the Commission's guidance on public benefit and, in particular, the specific guidance on the Advancement of Religion for the pubic benefit.
The church aims to meet the needs of both the local and the wider community by providing opportunities for worship, teaching, pastoral care and practical help for those from all backgrounds and of all ages. It also supports others in the wider community and worldwide who work with the poor, the elderly, the needy and underprivileged.

Unfortunately, due to the COVID pandemic and government restrictions, many of our building-based activities have not been held.

Achievements and Performance:

Object 1: the advancement of the Christian faith by the holding of public meetings, and by the encouragement of personal spiritual growth.

The advancement of the Christian faith by running two separate congregations both which are open for the public to experience worship, Christian teaching, and pastoral support in Sunday services.
We have continued these meetings online, for worship and Christian teaching, which can be accessed by the public via our website. Midweek meetings for children and youth also continued online. These groups are open to and attended by members of the public who have no other affiliation to the church. All our youth and children's groups give teaching which contributes to the spiritual and moral education of those who attend.
We have Belonging Groups, and other small groups which, when able, meet at individuals' homes (in accordance with government guidelines) and online at other times, where teaching, Bible studies and pastoral support is given.

Object 2: the advancement of education.

The advancement of education by teaching in Sunday services and midweek groups. We have provided leadership training online for those leading adult and children's groups and have supported a person from overseas by way of accommodation, and a yearlong training course in discipleship and leadership. We continue to employ a young person as a part time Schools Worker for schools in both Dronfield and Eckington.

Achievements and Performance (continued)

Object 3: the provision and maintenance of facilities for the benefit of the community.

We provide and maintain our facilities for the benefit of the community at both the Oaks Community Church in Dronfield and the Lighthouse in Eckington. Funds are made available for the maintenance of these premises, and upgrades to facilities are ongoing. We continue to develop activities to best serve the people of both communities and our weekly groups in both locations (when COVID government regulations permit) give local people a chance to meet others in the community, and good friendships and support networks have developed as a result.

We are holding weekly activities in line with government guidelines - walking groups, Book Exchange and small groups such as Coffee Connect by way of helping folk stay connected during COVID.

Object 4: the relief of sickness and hardship, and provision of help for those in need.

We have supported the work of the New Hope Food Bank by regularly helping to collect donations, sort food and distribute food parcels to those in need in our area.
We received permission to keep the church open for the Re:Store food service (but unfortunately not the attached cafe due to COVID restrictions).
The two aims of Re:Store are to combat food waste and fight hunger. Food is donated by the charity FareShare, and local supermarkets. We also work in conjunction with other local community projects and have received external funding from various sources. Re:Store is open to everyone. It runs once weekly and costs £1.00 to access the food service. Quantity of food is allocated on household size. Re:Store is proving to be very popular with over 150 households regularly attending.
Our CAP programme in co-operation with CAP UK, a charity based in Bradford, offers free debt help, money coaching and Life Skills training to those in our community who need it.
We are still able support the work of missionaries and projects overseas through our contacts at the House of Grace Thailand, Links International, as well as Greenfields Africa and Betel South Africa. All of these organisations work to bring relief of poverty, and treatment and care for those who are sick.

Summary:
The church relies heavily on the work of volunteers to run many of its groups and activities. A team of over 100 volunteers work regularly to provide care and support for those of all ages both in the church and in the wider community. We are very grateful for all the help our volunteers give. Richard Bull who works as team leader supported by a core team all give their services voluntarily.
All income received for a specific purpose (e.g. special collection, or to support a mission worker) is treated as a restricted fund, and distributed in accordance with its purpose.

Looking ahead:
We will continue using the internet until such time as our church buildings can open safely. We will then hope to resume all the activities in line with our charity objects i.e. Knit and Natter, Community Cafes in both Dronfield and Eckington, Acorns Toddlers group, Craft Time, Debt management courses and all children's and youth groups, as well as our worship and teaching. We are aware that COVID-19 still has an impact in our community so we are looking to increase our Re:Store food distribution and hope to move to 2 days per week as the demand grows.
Our part time Schools Worker will be attending the schools in both Dronfield and Eckington.

OAKS COMMUNITY CHURCH NORTH EAST DERBYSHIRE
(A COMPANY LIMITED BY GUARANTEE)

REPORT OF THE DIRECTORS
FOR THE YEAR ENDED 5TH APRIL 2021

Statement of Director's responsibilities:
Company law requires the directors to prepare financial statements for each financial year which gives a true and fair view of the state of affairs of the company and of the profit or loss of the company during that period. In preparing those financial statements the directors are required to:

(i) select suitable accounting policies and then apply them consistently,
(ii) make judgements and estimates that are reasonable and prudent,
(iii) prepare financial statements on a going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities. In preparing this report the directors have taken advantage of special provisions of the Companies Act 2006 relating to small companies.

I approve the attached statement of financial activities and balance sheet for the year ended 5th April 2021, and confirm that I have made available all information necessary for its preparation.

Date 09.08.21

Signed by J.M. Morton, Janet Morton (Chairman and Director)

OAKS COMMUNITY CHURCH NORTH EAST DERBYSHIRE
(A COMPANY LIMITED BY GUARANTEE)
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 5TH APRIL 2021

Incorporating income and expenditure account

	Notes	Unrestricted Funds £	Restricted Funds £	TOTAL 2021/20 £	TOTAL 2020/19 £
INCOME AND ENDOWMENTS FROM:					
Donations and Legacies	3a	144,155	9,921	154,076	149,801
Trading Activities	3b	6,973	0	6,973	8,985
Investments	3c	135	0	135	399
Other Income	3d	586	0	586	1,397
TOTAL INCOME		**151,849**	**9,921**	**161,770**	**160,582**
EXPENDITURE ON:					
Raising Funds	4a	6,751	0	6,751	862
Charitable Activities	4b	125,736	2,489	128,225	143,738
TOTAL EXPENDITURE		**132,487**	**2,489**	**134,976**	**144,600**
NET INCOME/- EXPENDITURE		**19,362**	**7,432**	**26,794**	**15,982**
Total Funds Brought Forward		623,247	1,262	624,509	608,527
Transfer between funds	5	-168	168	0	0
TOTAL FUNDS CARRIED FORWARD		**642,441**	**8,862**	**651,303**	**624,509**

Movements on all reserves and all recognised gains and losses are shown above. All of the organisation's operations are classed as continuing.

The notes on pages 8 to 14 form part of these financial statements.

OAKS COMMUNITY CHURCH NORTH EAST DERBYSHIRE
(A COMPANY LIMITED BY GUARANTEE)
BALANCE SHEET
AS AT 5TH APRIL 2021

	Note	Unrestricted Funds £	Restricted Funds £	**05-Apr-21 Total £**	**05-Apr-20 Total £**
Fixed Assets					
Tangible assets	2	479,342	0	479,342	482,720
Current Assets					
Debtors	7	9,460	0	9,460	7,855
Cash at bank and in hand	6	156,635	8,862	165,497	136,671
Total Current Assets		**166,095**	**8,862**	**174,957**	**144,526**
Creditors: amounts falling due within one year	8	2,996	0	2,996	2,737
NET CURRENT ASSETS		163,099	8,862	171,961	141,789
TOTAL ASSETS less current liabilities		**642,441**	**8,862**	**651,303**	**624,509**
NET ASSETS		**642,441**	**8,862**	**651,303**	**624,509**
Funds of the Charity					
General Funds		642,441	0	642,441	623,247
Restricted Funds	5	0	8,862	8,862	1,262
Total Funds		**642,441**	**8,862**	**651,303**	**624,509**

For the year ending 5th April 2021 the Company was entitled to exemption from audit under section 477(2) of the Companies Act 2006 relating to small companies.

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

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

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

Date 09.08.21.

Signed by J.M. Morton., Janet Morton (Chairman and Director)

OAKS COMMUNITY CHURCH NORTH EAST DERBYSHIRE
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 5TH APRIL 2021

1. ACCOUNTING POLICIES

Incoming Resources

Recognition of Incoming Resources

These are included in the Statement of Financial Activities (SOFA) when:

- the charity becomes entitled to the resources;
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability

Incoming Resources with related expenditure

Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resource and related expenditure are reported gross in the SOFA.

Grants and Donations

Grants and Donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Tax reclaims on Donations and Gifts

Incoming resources from tax reclaims are included in the SOFA at the same time as the gift to which they relate.

Contractual Income and Performance Related Grants

This is only included in the SOFA once the related goods or services has been delivered.

Gifts in Kind

Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised. Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity. Gifts in kind for use by the charity are included in the SOFA as incoming resources when receivable.

Donated Services and Facilities

These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity.

Volunteer Help

The value of any voluntary help received is not included in the accounts but is described in the directors' annual report.

Investment Income

This is included in the accounts when receivable.

Investment gains and losses

This included any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

Expenditure and liabilities

Liability recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

Governance Costs

Includes costs of the preparation and examination of statutory accounts, the costs of the trustees meetings and cost of any legal advise to trustees on governance or constitutional matters.

OAKS COMMUNITY CHURCH NORTH EAST DERBYSHIRE
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 5TH APRIL 2021

1. ACCOUNTING POLICIES (continued)

Grants with performance conditions

Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SOFA once the recipient of the grant has provided the specified service or output.

Grants payable without performance conditions

These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to a grant which remain in control of the charity.

Support Costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of the resources, e.g. allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Assets

Tangible fixed assets for use by the charity:
These are capitalised if they can be used for more than one year, and cost at least £3,500. They are valued at cost or, if gifted, at the value to the charity on receipt.

Basis of preparation

The financial statements are prepared on the historical cost basis convention (as modified to include the revaluation of investments) in accordance with the Charities Act 2011, "Accounting and Reporting by Charities" (SORP 2015), applicable accounting standards and the Companies Act 2006. The accounts have been prepared on a going concern basis. The charity meets the definition of a public benefit entity under FRS 102.
The Charity has claimed exemptions available in Section 1a of FRS 102 not to prepare a cash flow statement since it is a small charity.

Depreciation is calculated at a rate to write off the cost of tangible fixed assets on a straight line basis over their estimated useful lives. The rates applied per annum are as follows:

Equipment	25%
Fixtures and Fittings	10%

No depreciation is charged to freehold property as the property is maintained to such a standard that the estimated residual value is not less than cost.

2. TANGIBLE FIXED ASSETS

		Building	Equipment	Fittings	TOTAL
		£	£	£	£
Cost	06-Apr-20	467,323	20,556	18,130	506,009
Additions		0	0	0	0
Cost at	05-Apr-21	467,323	20,556	18,130	506,009
Depreciation	06-Apr-20	0	13,055	10,234	23,289
Charge		0	2,501	877	3,378
Depreciation at	05-Apr-21	0	15,556	11,111	26,667
Net Book Value	05-Apr-21	**467,323**	**5,000**	**7,019**	**479,342**
	05-Apr-20	467,323	7,501	7,896	482,720

The charity has no annual commitments under non-cancelling operating leases nor any capital commitments.

OAKS COMMUNITY CHURCH NORTH EAST DERBYSHIRE
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 5TH APRIL 2021

3. INCOME AND ENDOWMENTS FROM:	Note	Unrestricted Funds £	Restricted Funds £	TOTAL 2021/20 £	TOTAL 2020/19 £
a) Donations and Legacies					
Gift Aid Donations		102,745	7,102	109,847	94,441
Other Donations		4,050		4,050	15,052
Special Collections and Mission	5		2,696	2,696	3,084
Giving		677		677	8,313
Grant		15,978		15,978	2,400
Tax Reclaimed	5	20,705	123	20,828	26,511
		144,155	**9,921**	**154,076**	**149,801**
b) Trading Activities					
Re:Store (Community Project)		6,645		6,645	380
Events Income		14		14	6,393
Premises Hire		245		245	1,960
Sales		69		69	252
		6,973	**0**	**6,973**	**8,985**
c) Investments					
Interest		135		135	399
		135	**0**	**135**	**399**
d) Other Income					
Administration Services		75		75	150
Fees and Subscriptions		20		20	556
Insurance Claims and Refund		491		491	691
		586	**0**	**586**	**1,397**

OAKS COMMUNITY CHURCH NORTH EAST DERBYSHIRE
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 5TH APRIL 2021

4. EXPENDITURE ON:

	Note	Unrestricted Funds £	Restricted Funds £	TOTAL 2021/20 £	TOTAL 2020/19 £
a) Raising Funds					
Re:Store (Community Project)		6,751		6,751	429
Publicity and Advertising				0	433
		6,751	**0**	**6,751**	**862**
b) Charitable Activities					
Dronfield					
Equipment		7,179		7,179	50
Insurance		3,138		3,138	2,885
Building Maintenance		7,270		7,270	6,931
Council Tax		1,523		1,523	1,492
Utilities		4,812		4,812	4,823
Eckington					
Equipment		980		980	2,165
Insurance		745		745	745
Maintenance		2,275		2,275	2,396
Utilities		1,890		1,890	4,622
Depreciation		3,378		3,378	3,378
Evangelism		209		209	578
Events		652		652	4,871
Gifts to Mission		11,910		11,910	13,810
Other Gifts		603	510	1,113	2,304
Special Collections	5	1,406	1,979	3,385	4,738
CAP		4,392		4,392	5,392
Children and Youth Work		1,566		1,566	5,277
Churchsuite		896		896	904
IT		529		529	623
Miscellaneous		0		0	0
Payroll Costs	9	64,499		64,499	61,914
Photocopier				0	1,710
Professional Fees		1,569		1,569	2,247
Resources		0		0	835
Subscriptions		200		200	0
Stationery		0		0	20
Supplies		0		0	320
Training		2,211		2,211	7,716
Credit Card Charges		944		944	32
Independent Examiner's Fees		960		960	960
		125,736	**2,489**	**128,225**	**143,738**

5. RESTRICTED FUNDS

	Balance 06-Apr-20 £	Income £	General Transfer £	Expenditure £	Balance 05-Apr-21 £
Special Collections	-368	2,819	368	1,979	840
Snapehill Project*	410	0	0	410	0
Building Fund	1,020	0	0	0	1,020
Hardship Fund	200	7,102	-200	100	7,002
	1,262	**9,921**	**168**	**2,489**	**8,862**

All restricted funds are wholly represented by cash at bank or in hand.
* The £410 in the Snapehill Project Fund was gifted to Life Dronfield, a project with similar aims, on 9th October 2020 - amount for £410.25.
Explanations of the restricted funds are contained in the report of the directors.

6. CASH AT BANK AND IN HAND

	Unrestricted Fund £	Restricted Fund £	**Total 05-Apr-21 £**	**Total 05-Apr-20 £**
RBS Accounts	20	0	20	87,132
Stewardship	44,500	0	44,500	44,394
Co-Operative Bank	112,115	8,862	120,977	0
CAF		0	0	5,080
Petty Cash Eckington		0	0	60
Cash Account		0	0	5
	156,635	**8,862**	**165,497**	**136,671**

7. DEBTORS AND PREPAYMENTS

	Unrestricted Fund £	Restricted Fund £	**Total 05-Apr-21 £**	**Total 05-Apr-20 £**
Inland Revenue Gift Aid	9,460	0	9,460	7,255
Loan		0	0	600
	9,460	**0**	**9,460**	**7,855**

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	Unrestricted Fund £	Restricted Fund £	**Total 05-Apr-21 £**	**Total 05-Apr-20 £**
Trade Creditors	973	0	973	848
PAYE	821	0	821	769
Credit Cards	21		21	0
Other Organisations	221	0	221	160
Independent Examiners Fees	960	0	960	960
	2,996	**0**	**2,996**	**2,737**

9. STAFF COSTS AND NUMBERS

The Charity runs a PAYE scheme, as detailed below:

	2021/20 £	**2020/19 £**
Gross Salaries	57,138	54,653
Employer's National Insurance Costs	1,102	1,584
Pension Contributions	2,475	1,786
Payroll Expenses	3,784	3,891
	64,499	**61,914**

Employees were engaged in the following activities:	**2021/20** TOTAL	**2020/19** TOTAL
Activities in furtherance of organisation's objects	6	6

No employees received emoluments in the range of £50,000 to £60,000.

10. DIRECTORS AND OTHER RELATED PARTIES

No payments were made to directors or any persons connected with them during this financial period. No material transaction took place between the organisation and a director or any person connected with them.

11. RISK ASSESSMENT

The directors actively review the major risks which the charity faces on a regular basis and believe that maintaining the free reserves stated, combined with the annual review of the controls over key financial systems carried out on an annual basis will provide sufficient resources in the event of adverse conditions. The directors have also examined other operational and business risks which they face and confirm that they have established systems to mitigate the significant risks.

12. RESERVES POLICY

The directors have considered the level of reserves they wish to retain, appropriate to the charity's needs. This is based on the charity's size and the level of financial commitments held. The directors aim to ensure the charity will be able to continue to fulfil its charitable objectives even if there is a temporary shortfall in income or unexpected expenditure. The directors will endeavour not to set aside funds unnecessarily.

13. PUBLIC BENEFIT

The charity acknowledges its requirement to demonstrate clearly that it must have charitable purposes or 'aims' that are for the public benefit. Details of how the charity has achieved this are provided in the report of the directors. The directors confirm that they have paid due regard to the Charity Commission guidance on public benefit before deciding what activities the charity should undertake.

INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS

Report to the trustees/ members of Oaks Community Church North East Derbyshire on the accounts for the year ended 5th April 2021 set out on pages 6 to 14.

Respective responsibilities of trustees and examiner

The charity's trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year (under section 144) of the Charities Act 2011 (the Act), and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for an independent examination, it is my responsibility to:

- examine the accounts (under section 145 of the Act);
- to follow the procedures laid down in the General Directions given by the Charity Commission (under section 145(5)(b) of the Act), and;
- to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the organisation and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In the course of my examination, no matter has come to my attention

1. which gives me reasonable cause to believe that in, any material respect, the trustees requirements:

- to keep accounting records in accordance with section 386 of the Companies Act 2006; and
- to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of recommended Practice: Accounting and Reporting by Charities.

have not been met; or

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

P B Robinson MAAT FCIE
Independent Examiners Ltd
2 Broadbridge Business Centre
Delling Lane
Bosham
West Sussex
PO18 8NF

Date: 12th August 2021