

**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**

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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**

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

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.

**OAKS COMMUNITY CHURCH NORTH EAST DERBYSHIRE  
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REPORT OF THE DIRECTORS  
FOR THE YEAR ENDED 5TH APRIL 2021**

**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 £
<b>INCOME AND ENDOWMENTS FROM:</b>					
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
<b>TOTAL INCOME</b>		<b>151,849</b>	<b>9,921</b>	<b>161,770</b>	<b>160,582</b>
<b>EXPENDITURE ON:</b>					
Raising Funds	4a	6,751	0	6,751	862
Charitable Activities	4b	125,736	2,489	128,225	143,738
<b>TOTAL EXPENDITURE</b>		<b>132,487</b>	<b>2,489</b>	<b>134,976</b>	<b>144,600</b>
<b>NET INCOME/- EXPENDITURE</b>		<b>19,362</b>	<b>7,432</b>	<b>26,794</b>	<b>15,982</b>
Total Funds Brought Forward		623,247	1,262	624,509	608,527
Transfer between funds	5	-168	168	0	0
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>642,441</b>	<b>8,862</b>	<b>651,303</b>	<b>624,509</b>

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

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 advice to trustees on governance or constitutional matters.



**OAKS COMMUNITY CHURCH NORTH EAST DERBYSHIRE  
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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	<b>467,323</b>	<b>5,000</b>	<b>7,019</b>	<b>479,342</b>
	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**

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

**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 £
<b>a) Raising Funds</b>					
Re:Store (Community Project)		6,751		6,751	429
Publicity and Advertising				0	433
		<b>6,751</b>	<b>0</b>	<b>6,751</b>	<b>862</b>
<b>b) Charitable Activities</b>					
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
		<b>125,736</b>	<b>2,489</b>	<b>128,225</b>	<b>143,738</b>

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

**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
	<b>1,262</b>	<b>9,921</b>	<b>168</b>	<b>2,489</b>	<b>8,862</b>

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 £	<b>Total 05-Apr-21 £</b>	<b>Total 05-Apr-20 £</b>
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
	<b>156,635</b>	<b>8,862</b>	<b>165,497</b>	<b>136,671</b>

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

**7. DEBTORS AND PREPAYMENTS**

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

**8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	Unrestricted Fund £	Restricted Fund £	<b>Total 05-Apr-21 £</b>	<b>Total 05-Apr-20 £</b>
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
	<b>2,996</b>	<b>0</b>	<b>2,996</b>	<b>2,737</b>

**9. STAFF COSTS AND NUMBERS**

The Charity runs a PAYE scheme, as detailed below:

	<b>2021/20 £</b>	<b>2020/19 £</b>
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
	<b>64,499</b>	<b>61,914</b>

Employees were engaged in the following activities:

	<b>2021/20 TOTAL</b>	<b>2020/19 TOTAL</b>
Activities in furtherance of organisation's objects	6	6

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

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

**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.

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Date: 12th August 2021