

REGISTERED COMPANY NUMBER: 08360755
REGISTERED CHARITY NUMBER: 1174200

OASIS CHURCH (BIRMINGHAM)
Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 March 2021

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Oasis Church (Birmingham)

Report of the Trustees for the Year Ended 31 March 2021

The trustees present their report with the financial statements of the charity for the year ended 31 March 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

OBJECTIVES AND ACTIVITIES

Principal activity and constitution

Oasis Church (Birmingham) is a registered charity whose aim is to promote the advancement of the Christian religion and to provide support to those in the community in most need.

ACHIEVEMENT AND PERFORMANCE

Major activities and achievements

The Oasis Church Birmingham has continued to undertake projects and activities to promote the Christian religion and to provide support to those in the community in most need. Clearly the year was dominated by our response to the pandemic and supporting our members and the communities through this challenging time. For most of the year the activities of the church moved to mostly online meetings with regular opportunities for worship, bible teaching and support via an online platform. The congregation comes from a variety of communities across the city gathering up to 250 people each week. The Trust has continued the work of The Bridge which provides a home and recovery program for adults in recovery.

For the later part of the year we have made a slow return to face to face meetings while also maintaining an online presence for those who are shielding or not confident in re-joining public meetings. Our church building in Harborne has also slowly opened up to more community meetings and use as lockdown restrictions have eased. We have had great success in running a number of online meetings and community sessions such as a regular youth group, Alpha groups and prayer groups which have helped those joining to continue to feel connected and reduce the impact of isolation. We held an online Impact night promoting some local artists enabling them to live stream their performance from our building in Harborne.

In terms of overseeing the work of the Church during the pandemic our utmost priority has been to protect our staff, church members and the vulnerable adults under our care in the Bridge project. We have followed government guidelines in respect to in person services and have thankfully been able to maintain the work of the church online, still attracting the same numbers as before. There was no need to furlough any staff as the team have remained incredibly busy delivering an exceptional programme of activities and care to the community. In addition we partnered with a local scheme to deliver food parcels to the elderly and vulnerable and a huge amount of support has been given to those struggling as a result of the COVID lockdown measures. However, wherever possible we have sought to reduce costs to minimise the financial impact of this exceptional period on the trust's finances. We are pleased to report that regular giving and support has remained unimpacted through this time.

The Bridge end of year report 2020/2021

Principal activity and Constitution

The Bridge's mission is to give those who are marginalized in our city the confidence and life-skills to become integrated and valued members of the community; to help people gain a sense of self-worth and address life-controlling issues such as addictions. The Bridge runs supported accommodation, housing men and women struggling to escape from life-controlling addictions.

Major Activities and Achievements

The Bridge opened its first hostel for single homeless in 2001 and focused on supporting the varied needs of this group until 2008 when we specialized to support those struggling with addictions issues; running a residential recovery program based on the Twelve Steps model of addictions recovery.

The recovery program is designed to help residents face the issues underlying their addictions and teach positive coping strategies, in order to equip residents to deal with difficult issues and emotions without returning to substance misuse. In addition, the support is geared to facilitate and encourage residents to engage again with employment, volunteering or training.

As part of our recovery program, we run a lifestyle program of activities which is designed to help residents gain life-skills to equip them with a good foundation for independent living in the community. We also outsource more of our clients support than before.

Oasis Church (Birmingham)

Report of the Trustees for the Year Ended 31 March 2021

In 2018 we underwent a restructure due to changes within the benefit system that affected our income. We attempted to link up with other churches in the city as part of a change in our fund-raising strategy. This was successful and saw our church income more than double than in previous years. Some churches have continued to remain linked with The Bridge since then.

In 2020 we faced challenges with referrals, and therefore occupancy within the men's house, throughout the period of COVID-19. This affected our income for rent but we were aided through grants that helped carry us through. However, by early 2021 we were still struggling with occupancy in the men's house so made the decision to close the property. The notice was served to the landlord at the beginning of March 2021.

In addition, although occupancy in the female house had been stable, seeing that there was the risk that it could go the same way at the men's house as clients moved on in March 2021 we started the process of restructuring the female house to support women suffering from trauma from previous sexual violence.

Risk Policy

The Bridge operates a health and safety policy that includes assessing risk at the properties including fire safety, general health and safety as well as risks relating to client related activities.

We also have financial risk assessments with procedures in place to reduce risk. Our current greatest financial risk is on-going challenges from 2018's change in the benefit system that makes it more difficult to get clients onto the correct personal and housing benefit though we are finding greater success each year.

In addition, since early 2020 grants are more difficult to come by than before as there are more projects needing to apply from a smaller pot of funds. This is because there was a decrease in those who gave to trusts due to people's employment being affected by COVID-19.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered charity number

1174200

Registered office address

Oasis Church
South Street
Birmingham
West Midlands
B17 0DB

Trustees

D M Gooding
J D Newbold
M K Wort
J Fox - appointed 1 December 2020

Accountants

Inform Accounting Limited
4 Emmanuel Court
Reddicroft
Sutton Coldfield
West Midlands
B73 6AZ

STATEMENT OF TRUSTEES RESPONSIBILITIES

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Oasis Church (Birmingham)

Report of the Trustees for the Year Ended 31 March 2021


The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements the trustees are required to

select suitable accounting policies and then apply them consistently;
observe the methods and principles in the Charity SORP;
make judgements and estimates that are reasonable and prudent;
state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the board of trustees on December 2021 and signed on its behalf by:

D M Gooding - Trustee



Independent Examiner's Report to the Trustees of Oasis Church (Birmingham)

We report on the accounts for the year ended 31 March 2021 set out on pages 4 to 9.

Respective responsibilities of trustees and examiner

The charity's trustees (who are also the directors for the purposes of company law) are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year (under Section 144(2) of the Charities Act 2011 (the 2011 Act)) and that an independent examination is required.

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

- examine the accounts under Section 145 of the 2011 Act
- to follow the procedures laid down in the General Directions given by the Charity Commission (under Section 145(5)(b) of the 2011 Act); and
- to state whether particular matters have come to our attention.

Basis of the independent examiner's report

Our examination was carried out in accordance with the General Directions given by the Charity Commission.

An examination includes a review of the accounting records kept by the charity 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 you as 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 statements below.

Independent examiner's statement

In connection with our examination, no matter has come to our attention:

- (1) which gives us reasonable cause to believe that, in any material respect, the requirements
 - to keep accounting records in accordance with Section 386 and 387 of the Companies Act 2006; and
 - to prepare accounts which accord with the accounting records, comply with the accounting requirements of Sections 394 and 395 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 our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Inform Accounting Limited
4 Emmanuel Court
Reddicroft
Sutton Coldfield
West Midlands
B73 6AZ

2022

Oasis Church (Birmingham)

Statement of Financial Activities
for the Year Ended 31 March 2021

		Unrestricted funds £	Restricted funds £	Year to 31 March 2021 Total funds £	Period to 31 March 2020 Total funds £
	Notes				
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	238,249	32,840	271,089	262,729
Incoming resources from charitable activities		117	59,597	59,714	85,034
Investment income		36	-	36	76
Total		238,402	92,437	330,839	347,839
EXPENDITURE ON					
Charitable activities	3				
Direct charitable expenditure		4,784	3,167	7,951	22,441
Donations		11,680	-	11,680	20,649
Other		168,246	92,497	260,743	316,193
Total		184,710	95,664	280,374	359,283
NET INCOME/(EXPENDITURE)		53,692	(3,227)	50,465	(11,444)
Transfers between funds					
Net movement in funds		53,692	(3,227)	50,465	(11,444)
RECONCILIATION OF FUNDS					
Total funds brought forward		65,099	18,122	83,221	94,665
TOTAL FUNDS CARRIED FORWARD		118,791	14,895	133,686	83,221

CONTINUING OPERATIONS

All income and expenditure has arisen from continuing activities.

Oasis Church (Birmingham)

**Balance Sheet
At 31 March 2021**

		Unrestricted funds	Restricted funds	Year to 31 March 2021 Total funds	Period to 31 March 2020 Total funds
	Notes	£	£	£	£
FIXED ASSETS					
Tangible assets	7	5,132	-	5,132	3,421
CURRENT ASSETS					
Debtors	8	11,229	-	11,229	11,470
Cash at bank		<u>105,959</u>	<u>16,583</u>	<u>122,542</u>	<u>81,744</u>
		117,188	16,583	133,771	93,214
CREDITORS					
Amounts falling due within one year	9	(3,529)	(1,688)	(5,217)	(13,414)
NET CURRENT ASSETS		<u>113,659</u>	<u>14,895</u>	<u>128,554</u>	<u>79,800</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>118,791</u>	<u>14,895</u>	<u>133,686</u>	<u>83,221</u>
NET ASSETS		<u>118,791</u>	<u>14,895</u>	<u>133,686</u>	<u>83,221</u>
FUNDS	10				
Unrestricted funds:					
General fund				118,791	65,099
Restricted funds:					
The Bridge Building fund	-			14,895	18,122
TOTAL FUNDS				<u>133,686</u>	<u>83,221</u>

For the financial year ending 31 March 2021 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Trustees responsibilities

The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and

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

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

The financial statements were approved by the Board of Trustees on January 2022 and were signed on its behalf by:

J D Newbold – Trustee

J Fox - Trustee

M K Wort - Trustee

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention, as modified by the revaluation of certain assets.

Income

Income is brought into account when it is more likely than not that the economic benefit of the income will accrue to the charity.

Expenditure

This is recognised when a liability is incurred, or a constructive obligation arises, that results in the payment being unavoidable. Liabilities are recognised as soon as an outflow of economic benefit is considered more likely than not under the legal or constructive obligation committing the charity to pay out resources.

Governance costs

These are the costs associated with the general running of the charity and its strategic management, rather than the costs of its charitable activities and day to day management.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Public benefit entity

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/note.

Going concern

Based on the monetary assets and human resources available at 31 March 2021, the trustees believe that the charity is a going concern.

VAT

Since the charity is not VAT registered, all input VAT is charged with the expenses to which it refers.

2. DONATIONS AND LEGACIES

	Year to 31 March 2021 £	Period to 31 March 2020 £
Other donations	<u>271,089</u>	<u>262,729</u>
	<u>271,089</u>	<u>262,729</u>

3. CHARITABLE ACTIVITIES COSTS

	Funding of activities £	2020 Totals £
Direct charitable expenditure	7,951	22,441
Donations	11,680	20,649
Other	<u>260,743</u>	<u>316,193</u>
	<u>280,374</u>	<u>359,283</u>

4. SUPPORT COSTS

	Management £	Governance costs £	Totals £
Other resources expended	<u>258,568</u>	<u>2,175</u>	<u>260,743</u>

Support costs, included in the above, are as follows:

	Year to 31 March 2021 Other resources expended £	Period to 31 March 2020 Total activities £
Salaries and associated costs	179,992	215,628
Premises running costs	33,530	44,205
Administration, telephone, travel etc	1,524	3,377
Other expenses	41,232	49,493
Professional fees	2,175	2,165
Depreciation	<u>2,290</u>	<u>1,325</u>
	<u>260,743</u>	<u>316,193</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

During the period ended 31 March 2021 there were no trustee expenses.

6. STAFF COSTS

The average monthly number of employees during the period, calculated on the basis of full time equivalents, was 6.4 (2020: 5.4).

7. TANGIBLE FIXED ASSETS

	Fixtures & Fittings £
COST OR VALUATION	
At 1 April 2020	5,199
Additions	<u>4,000</u>
At 31 March 2021	<u>9,199</u>
 DEPRECIATION	
At 1 April 2020	1,777
Provided during the period	<u>2,290</u>
At 31 March 2021	<u>4,067</u>
 NET BOOK VALUE	
At 31 March 2021	<u>5,132</u>
At 31 March 2020	<u>3,421</u>

8. DEBTORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	Year to 31 March 2021 £	Period to 31 March 2020 £
Other debtors	<u>11,229</u>	<u>11,470</u>

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	Year to 31 March 2021 £	Period to 31 March 2020 £
Taxation and social security	3,092	4,143
Other creditors	<u>2,125</u>	<u>9,271</u>
	<u>5,217</u>	<u>13,414</u>

10. MOVEMENT IN FUNDS

	At 1.4.20 £	Net movement in funds £	Transfers between funds £	At 31.3.21 £
Unrestricted funds				
General fund	65,099	53,692	-	118,791
Restricted funds:				
The Bridge	18,122	(3,227)	-	14,895
Building fund	-	-	-	-
	<u>83,221</u>	<u>50,465</u>	<u>-</u>	<u>133,686</u>
TOTAL FUNDS	<u>83,221</u>	<u>50,465</u>	<u>-</u>	<u>133,686</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	238,402	184,710	-	53,692
Restricted funds:				
The Bridge	92,437	95,664	-	(3,227)
Building fund	-	-	-	-
	<u>330,839</u>	<u>280,374</u>	<u>-</u>	<u>50,465</u>
TOTAL FUNDS	<u>330,839</u>	<u>280,374</u>	<u>-</u>	<u>50,465</u>

11. CONTINGENT LIABILITIES

As at 31 March 2021 there were no contingent liabilities (2020: Nil).

Oasis Church (Birmingham)**Detailed Statement of Financial Activities
for the Year Ended 31 March 2021**

	Year to 31 March 2021 £	Period to 31 March 2020 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Other donations	<u>271,089</u>	<u>262,729</u>
	271,089	262,729
Incoming resources from charitable activities	59,714	85,034
Investment income		
Deposit account interest	<u>36</u>	<u>76</u>
Total incoming resources	330,839	347,839
EXPENDITURE		
Charitable activities		
Direct charitable expenditure	7,951	22,441
Raising funds		
Donations	11,680	20,649
Support costs		
Salaries and associated costs	179,992	215,628
Premises running costs	33,530	44,205
Administration, telephone, travel etc	1,524	3,377
Other expenses	41,232	49,493
Depreciation	<u>2,290</u>	<u>1,325</u>
	258,568	314,028
Governance costs		
Accountancy	<u>2,175</u>	<u>2,165</u>
Total resources expended	280,374	359,283
	<u> </u>	<u> </u>
Net income/(expenditure)	<u>50,465</u>	<u>(11,444)</u>