

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 2022

Oasis Church (Birmingham)

**Contents of the Financial Statements
for the Year Ended 31 March 2022**

	Page
Report of the Trustees	1 to 3
Independent Examiner's Report	4
Statement of Financial Activities	5
Balance Sheet	6
Notes to the Financial Statements	7 to 10
Detailed Statement of Financial Activities	11

Oasis Church (Birmingham)

Report of the Trustees for the Year Ended 31 March 2022

The trustees present their report with the financial statements of the charity for the year ended 31 March 2022. 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

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. The year has been characterised by the return to in person meetings following the initial phases of the pandemic while still maintaining an online presence to support those shielding or unable to attend – this has worked incredibly well and attendance has fared well through this turbulent period. The congregation comes from a variety of communities across the city gathering up to 250 people each week as well as a number of households still joining online. The Trust has historically included the work of The Bridge which provides a home and recovery program for adults in recovery. However, in October of this year we made the difficult decision to close the Bridge project due to a lack of occupancy and therefore funding.

Our church building in Harborne is now back up and running and fully utilised following the closure during the pandemic. We host a number of meetings and community events such as a regular youth group, Alpha groups, prayer groups and a regular café morning open to everyone in the community. Our small groups provide an opportunity for mid-week gatherings in people's homes locally across the city as a way to connect and enjoy community. Our in person carol service was very well attended this year with visitors and neighbours of our building. We have the privilege of hosting a number of external groups in the building including an after school club which also provides a small rental income. We have continued to support the work of local musical artists and bands through our Impact initiative which provides a platform and welcoming space to host performances and recording.

We have managed our money carefully through the last year to ensure we have come through the pandemic period with sufficient reserves and able to manage the uncertainties we have faced; we've managed this well and the finances are in a strong position. It is regretful however that we have had to close The Bridge project due to constraints in funding. The project has a long history but due to a mix of issues over recent years including how funding is allocated and how addition services are being accessed in the city we have struggled to maintain occupancy in our houses and for the coming time have agreed that the project has come to a natural end. We will keep this under review and hope to continue the legacy of this work in some form in the future to ensure the poor and marginalised in our community are cared and provided for.

The Bridge end of year report 2021/2022

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 specialised 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.

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 effected our income for rent but were aided through grants that helped carried 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 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 both in occupancy and 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 a 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 peoples employment being effected by COVID-19.

Final challenges and closure

Finally, through 2021 we continued to struggle with occupancy for addiction recovery. This caused us to make the decision close the men's house by the middle of the year. We also revised the women's house to focus on women suffering with trauma as a result of sexual violence. This was because most of our female clients had come from situations where they had experienced this and other possible referral services responded positively to this idea.

By September 2021 we had continued to struggle for occupancy, and therefore finances continued to be strained, which caused us to revised the budget with the aim of reducing costs. However, while this was being considered we became aware of further changes to how Housing Benefit is managed and this made this source of income very unstable for us as a small service too going forward. As a result, in October we made the decision to close The Bridge supported housing and at the end of November we ceased to run as a service.

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

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".

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 November 2022 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 2022 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 2022

		Unrestricted funds £	Restricted funds £	Year to 31 March 2022 Total funds £	Year to 31 March 2021 Total funds £
	Notes				
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	220,122	19,419	239,541	271,089
Incoming resources from charitable activities		2,681	21,827	24,508	59,714
Investment income		-	-	-	36
Total		222,803	41,246	264,049	330,839
EXPENDITURE ON					
Charitable activities					
Direct charitable expenditure	3	7,650	1,278	8,928	7,951
Donations		31,310	-	31,310	11,680
Other		201,349	56,235	257,584	260,743
Total		240,309	57,513	297,822	280,374
NET INCOME/(EXPENDITURE)		(17,506)	(16,267)	(33,773)	50,465
Transfers between funds		(1,372)	1,372	-	
Net movement in funds		(18,878)	(14,895)	(33,773)	50,465
RECONCILIATION OF FUNDS					
Total funds brought forward		118,791	14,895	133,686	83,221
TOTAL FUNDS CARRIED FORWARD		99,913	-	99,913	133,686

CONTINUING OPERATIONS

All income and expenditure has arisen from continuing activities.

Oasis Church (Birmingham)

Balance Sheet
At 31 March 2022

	Notes	Unrestricted funds £	Restricted funds £	Year to 31 March 2022 Total funds £	Year to 31 March 2021 Total funds £
FIXED ASSETS					
Tangible assets	7	4,210	-	4,210	5,132
CURRENT ASSETS					
Debtors	8	10,284	-	10,284	11,229
Cash at bank		<u>89,152</u>	<u>-</u>	<u>89,152</u>	<u>122,542</u>
		99,436	-	99,436	133,771
CREDITORS					
Amounts falling due within one year	9	(3,733)	-	(3,733)	(5,217)
NET CURRENT ASSETS		<u>95,703</u>	<u>-</u>	<u>95,703</u>	<u>128,554</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>95,703</u>	<u>-</u>	<u>95,703</u>	<u>133,686</u>
NET ASSETS		<u>99,913</u>	<u>-</u>	<u>99,913</u>	<u>133,686</u>
FUNDS	10				
Unrestricted funds:					
General fund				99,913	118,791
Restricted funds:					
The Bridge				-	14,895
TOTAL FUNDS				<u>99,913</u>	<u>133,686</u>

For the financial year ending 31 March 2022 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 November 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 2022, 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.

Oasis Church (Birmingham)

Notes to the Financial Statements - continued
for the Year Ended 31 March 2022

2. DONATIONS AND LEGACIES

	Year to 31 March 2022 £	Year to 31 March 2021 £
Other donations	<u>239,541</u>	<u>271,089</u>
	<u>239,541</u>	<u>271,089</u>

3. CHARITABLE ACTIVITIES COSTS

	Funding of activities £	2021 Totals £
Direct charitable expenditure	8,928	7,951
Donations	31,310	11,680
Other	<u>257,584</u>	<u>260,743</u>
	<u>297,822</u>	<u>280,374</u>

4. SUPPORT COSTS

	Management £	Governance costs £	Totals £
Other resources expended	<u>255,688</u>	<u>1,896</u>	<u>257,584</u>

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

	Year to 31 March 2022 Other resources expended £	Year to 31 March 2021 Total activities £
Salaries and associated costs	185,078	179,992
Premises running costs	17,856	33,530
Administration, telephone, travel etc	2,060	1,524
Other expenses	47,899	41,232
Professional fees	1,896	2,175
Depreciation	<u>2,795</u>	<u>2,290</u>
	<u>257,584</u>	<u>260,743</u>

Oasis Church (Birmingham)

Notes to the Financial Statements - continued
for the Year Ended 31 March 2022

5. TRUSTEES' REMUNERATION AND BENEFITS

During the period ended 31 March 2022 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 (2021: 6.4).

7. TANGIBLE FIXED ASSETS

	Fixtures & Fittings £
COST OR VALUATION	
At 1 April 2021	9,198
Additions	<u>1,875</u>
At 31 March 2022	<u>11,073</u>
DEPRECIATION	
At 1 April 2021	4,066
Provided during the period	<u>2,797</u>
At 31 March 2022	<u>6,863</u>
NET BOOK VALUE	
At 31 March 2022	<u>4,210</u>
At 31 March 2021	<u>5,132</u>

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

	Year to 31 March 2022 £	Period to 31 March 2021 £
Other debtors	<u>10,284</u>	<u>11,229</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2022

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	Year to 31 March 2022 £	Year to 31 March 2021 £
Taxation and social security	2,368	3,092
Other creditors	<u>1,365</u>	<u>2,125</u>
	<u>3,733</u>	<u>5,217</u>

10. MOVEMENT IN FUNDS

	At 1.4.21 £	Net movement in funds £	Transfers between funds £	At 31.3.22 £
Unrestricted funds				
General fund	118,791	(18,878)	-	99,913
Restricted funds:				
The Bridge	14,895	(14,895)	-	-
Building fund	-	-	-	-
TOTAL FUNDS	<u>133,686</u>	<u>(33,773)</u>	<u>-</u>	<u>99,913</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	222,803	240,309	(1,372)	(18,878)
Restricted funds:				
The Bridge	41,246	57,513	1,372	(14,895)
TOTAL FUNDS	<u>264,049</u>	<u>297,822</u>	<u>-</u>	<u>(33,773)</u>

11. CONTINGENT LIABILITIES

As at 31 March 2022 there were no contingent liabilities (2021: Nil).

Oasis Church (Birmingham)

Detailed Statement of Financial Activities
for the Year Ended 31 March 2022

	Year to 31 March 2022 £	Year to 31 March 2021 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Other donations	<u>239,541</u>	<u>271,089</u>
	239,541	271,089
Incoming resources from charitable activities	24,508	59,714
Investment income		
Deposit account interest	<u>-</u>	<u>36</u>
Total incoming resources	264,049	330,839
EXPENDITURE		
Charitable activities		
Direct charitable expenditure	8,928	7,951
Raising funds		
Donations	31,310	11,680
Support costs		
Salaries and associated costs	185,078	179,992
Premises running costs	17,856	33,530
Administration, telephone, travel etc	2,060	1,524
Other expenses	47,899	41,232
Depreciation	<u>2,795</u>	<u>2,290</u>
	295,926	285,568
Governance costs		
Accountancy	<u>1,896</u>	<u>2,175</u>
Total resources expended	297,822	280,374
Net income/(expenditure)	<u>(33,773)</u>	<u>50,465</u>