

# OASIS CITY CHURCH

## REPORT AND FINANCIAL STATEMENTS

Year ended 5th April 2020

## **OASIS CITY CHURCH**

### **Report of the trustees for the year ended 5th April 2020**

The trustees present their annual report and financial statements of the charity for the year ended 5th April 2020.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's trust deed, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities.

#### **Objectives and activities for the public benefit.**

The purposes of the trust continue to be the advancement of the Christian religion and to support other missions and congregations.

The trustees confirm that they have referred to the Charity Commission's guidance on public benefit and, in particular, the specific guidance on charities for the advancement of religion.

The trustees achieve the objects by separate strategies aimed at those who do not have a relationship with Jesus Christ and those who have already accepted Jesus Christ as their Lord and Saviour.

Non believers are targeted by various outreach activities based either in the local community or further afield.

For believers, the trustees endeavour to create an environment where a person's faith can be increased and matured by access to:

Regular biblical teaching  
Praise. Worship and Prayer meetings  
Provision of pastoral work  
Visiting and praying for the sick and infirmed

#### **A review of our achievements and performance**

During the year, the following meetings were held:

- \* A weekly Sunday family service at the Jury's Inn, Watford
- \* Weekly outreaches held on Tuesdays, Thursdays and Saturdays. At particular times of the year, like Christmas and Easter, the church organises outreaches/street evangelism

## **OASIS CITY CHURCH**

### **Report of the trustees for the year ended 5th April 2020**

#### **A review of our achievements and performance (contd)**

- events to share the Good News of Jesus Christ.
- \* A weekly prayer meeting is held every Friday in the Pastor's home.
- \* Weekly midweek Connect Groups are held in people's homes or online through Zoom for the church. These are run by the hosts to help care, pray and share in fellowship in their respective men and women groups.
- \* Men's and women's meetings are held each month at various locations around the City Centre to encourage the public to join us in these meetings to discuss relevant questions from a Christian perspective on men's and women's issues.

There were several notable highlights during the year.

The church held its Easter Conference over the Bank Holiday weekend. Roughly around 30 families attended and it was a joyful and uplifting time for everyone. An outdoor picnic was held in the park to celebrate Jesus Christ's Resurrection on Easter Sunday afternoon.

Our annual church conference was held in August 2019 where we saw noted international ministries attending with our own pastors. They pastored and ministered to the church fellowship over 3 days.

50 adults and 20 children attended the conference and the sessions were broadcast live through our social media channels. Over the subsequent weeks, thousands of people viewed them.

The ministry team of pastors preached, taught and ministered to people over the weekend including visitors. The Kids Alive ministry during the conference was supervised by the conference leadership ministry team.

#### **Financial review**

The work of the trust is entirely dependent on the voluntary offerings of people attending the various meetings that have taken place during the year.

The income of the year decreased by 33% to £81,938 (2019 = £123,678 ). This includes amounts received under the Gift Aid system.

## **OASIS CITY CHURCH**

### **Report of the trustees for the year ended 5th April 2020**

#### **Risk management**

The main risks faced by the trust are as follows:

##### **a. Financial**

This includes a serious decrease in the amount of income received and thereby causing the trust to be unable to meet its financial commitments. This has been mitigated by the trust receiving regular up to date financial information to enable the trustees to plan accordingly.

In line with any expected income fall, the trustees under the direction of the Treasurer, are continually reviewing income and expenditure to identify savings and efficiencies. Whilst many cuts in expenditure and efficiencies have been achieved over the last 5 years, it is apparent that the focus on continual savings and cutbacks needs to be continued to cover the expected deficits over the medium term.

The trustees have discussed this at some length with the Pastors and it is an area under continual review from the Treasurer and the team.

##### **b. Reputational**

#### **Fraud by the Pastors and Trustees**

All expenditure has to be verified and signed off by the Treasurer and one other trustee. All major purchases - for example new equipment or vehicles - have to be agreed by the trustees at the Board of Trustees' Meeting.

#### **Errors in scripture, doctrine or conduct.**

All visiting ministries are under the direct control and supervision of the Senior Pastors. Any issues arising from the Senior Pastors' conduct or ministry are referred to the Board of Trustees in the first instance and, if not resolved satisfactorily, then the trustees can refer the matter to OCC Spiritual Oversight - Dr Kevin Dyson.

#### **Financial Conduct**

The church and the registered charity are under the direct supervision and regulatory control of the Charity Commission. They require independently examined accounts and annual returns to be submitted. The Treasurer is in direct contact with them for all other matters.

## **OASIS CITY CHURCH**

### **Report of the trustees for the year ended 5th April 2020**

#### **Risk management (contd)**

All financial records and financial transactions are regularly checked and reviewed by the organisation's Independent Examiner, Mr George Kitcher of Impact Financials. Mr Kitcher is a qualified accountant and Fellow of the ICAEW.

At every Board of Trustees meeting, the Treasurer is required to update the Board with a verbal or written submission on financial matters. All draft final accounts have to be reviewed and approved by the Board of Trustees. They are then signed off by the Chair of the Trustees, Mr Stephen Maile.

#### **Social media/Publicity**

All activity across social media or locally has to be approved by the Senior Pastors and vetted by them. All activity arising from visiting ministries or visitors to the church has to be approved by the Senior Pastors. All publicity by volunteers is also approved and vetted by them as well.

#### **Child Safety**

All staff and volunteers who serve within the church and charity are required to submit their details for enhanced screening through the DBS service. All staff and volunteers must be aware of and follow the child safeguarding policies of the church and charity. All matters regarding child safety will be forwarded to the police for their action/review.

#### **Reserves Policy**

The trustees aim to maintain free reserves in unrestricted funds at a level which equates to between three and six months of unrestricted charitable expenditure. The trustees consider that this level will provide sufficient funds to enable financial commitments to be met and also give them enough time to review and revise ongoing commitments should a long term decrease in income be recognised.

The charity is also putting aside funds to act as a deposit on a building when a suitable premises is discovered.

The level of unrestricted reserves as at 5th April 2020 was £100,482 after allowing for funds tied up in tangible fixed assets.

## **OASIS CITY CHURCH**

### **Report of the trustees for the year ended 5th April 2020**

#### **Reserves policy (contd)**

Three to six months average unrestricted expenditure is £22,250 to £44,500

The balance on the building reserve fund is £100,000

The current level of reserves is therefore just outside the above policy.

#### **Plans for the future**

Due to the outbreak of the pandemic and the subsequent lockdown of the nation, all future services and events are likely to be held through our Live View Services online through Facebook, Instagram, Twitter and Ticktock.

The pastors, with the approval of the trustees, will look to develop a temporary church base for church meetings and services at the rear of their garden given that they have the space and outbuildings. This will be developed over the next year.

#### **Structure, governance and management**

The trust is a registered charity, number 1080646 and is constituted under a Trust Deed dated 28th October 1999 as amended by a Deed of Amendment on 13th March 2000.

The trust does not raise funds from the public and seeks to continue its charitable works through the careful stewardship of the donations from members.

New trustees are appointed by the existing trustees.

Regular meetings of the trustees take place with additional communication between meetings. Regular discussions include the way forward, the level of reserves and financial position and risk management policies etc.

The day to day leading of the charity is delegated to Pastors Steve and Karina Maile.

New trustees are chosen from the membership after showing continuous integrity and faithfulness to the charity. Before accepting the position, the potential trustee is given copies of the Trust Deed, previous financial statements and meets with the existing trustees for an overview of the plans of the charity for the future. Any training requests are quantified and arranged as necessary.

## **OASIS CITY CHURCH**

### **Report of the trustees for the year ended 5th April 2020**

#### **Key management personnel remuneration.**

The trustees consider the board of trustees as comprising the key management personnel of the charity in charge of directing and controlling the charity and running and operating the charity on a day to day basis.

All trustees give their time freely and no trustee remuneration was paid in the year. Related party transactions are shown in note 7.

Trustees are required to disclose all relevant interests and are required to withdraw from decisions where a conflict of interest arises.

The salary of the Pastors is reviewed annually by the Board of Trustees.

#### **Reference and administrative information**

##### **Trustees**

Pastor Stephen Maile	Chair
Pastor Karina Maile	
Conrad Russell	
Ms Louise Berriman	

##### **Principal office**

50 King Georges Avenue  
Watford  
Herts  
WD18 7QD

##### **Independent Examiner**

George Kitcher FCA  
Regus 15th Floor  
Brunel House  
Cardiff  
CF24 0EB

##### **Bankers**

HSBC  
Watford  
WD1 2DS

## **OASIS CITY CHURCH**

### **Report of the trustees for the year ended 5th April 2020**

#### **Trustees' responsibilities in relation to the financial statements**

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice)

The law applicable to charities in England and Wales requires the charity trustees to prepare financial statements in each 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 of the charity for that period. In preparing the financial statements, the trustees are required to:

- \* select suitable accounting policies and then apply them consistently;
- \* observe the methods and principles in the applicable Charities SORP;
- \* make judgments 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 that 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 applicable Charities (Accounts and Reports) Regulations and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the trustees on 31st August 2022 and signed on their behalf by:

S MAILE - Chair of trustees

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## **Independent Examiner's Report to the Trustees of:**

### **OASIS CITY CHURCH**

I report on the accounts for the trust for the year ended 5th April 2020 which are set out on pages 10 to 16.

#### **Respective responsibilities of trustees and examiner**

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

It is my responsibility to:

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

#### **Basis of independent examiner's report**

My examination was carried out in accordance with the General Direction given by the Charity Commissioners. 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 on any such matters. The procedures undertaken do not provide all the evidence that would be required by 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 connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements

- # to keep accounting records in accordance with section 130 of the Charities Act, and
- # to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Charities Act

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.

George Kitcher FCA  
Chartered Accountant  
15th Floor Brunel House  
Cardiff  
CF24 0EB

GEORGE KITCHER  
2nd September 2022

**OASIS CITY CHURCH**  
**Statement of Financial Activities**  
**Year ending 5th April 2020**

	<b>Note</b>	<b>Total Funds 2020 £</b>	<b>Total Funds 2019 £</b>
<b>Income</b>	<b>1</b>		
Donations	3	81,692	123,383
Investment Income	4	246	295
 TOTAL INCOME		 81,938	 123,678
 <b>Expenditure</b>	 <b>1</b>		
Expenditure on charitable activities	5	-92,284	136,599
 TOTAL EXPENDITURE		 -92,284	 136,599
 Net incoming/(expenditure)		 -10,346	 -12,921
 Reconciliation of funds			
Total funds brought forward		124,839	137,760
Total funds carried forward		114,493	124,839

**OASIS CITY CHURCH**  
**Balance Sheet as at 5th April 2020**

	<b>Note</b>	<b>Total Funds £</b>	<b>Prior Year £</b>
<b>Fixed assets:</b>	<b>1</b>		
Tangible assets	8	14,011	17,231
Total fixed assets			
<b>Current assets:</b>			
Debtors		27,877	17,677
Cash at bank and in hand		80,026	96,078
Total current assets	9	107,903	113,755
<b>Liabilities:</b>			
Creditors falling due within one year	10	-7,421	-6,147
Net Current assets		100,482	107,608
Net assets		114,493	124,839
<b>The funds of the charity:</b>	<b>1</b>		
Unrestricted income funds		114,493	124,839
Total charity funds		114,493	124,839

The notes at pages 12 to 16 form part of these accounts

Approved by the trustees on 31st August 2022 and signed on their behalf by:

S MAILE - Chair of trustees

**OASIS CITY CHURCH**  
**Notes to the accounts**

**1. Accounting Policies**

**(a) Basis of preparation and assessment of going concern**

The accounts (financial statements) have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice, the Charity's Act 2011 and the Trust Deed.

The accounts have been prepared under the historic cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts.

**(b) Funds structure**

The unrestricted funds are available to be spent on the furthering of the objects of the charity as seen fit and proper by the trustees.

**(c) Income recognition**

All income is recognised once the charity has entitlement to the income, there is sufficient certainty or receipt and so it is probable that the income will be received, and the amount of income receivable can be measured reliably.

Donations from members and other donations are recognised when received.

Income in respect of HMRC Gift Aid claims is recognised when the claim has been submitted to HMRC.

Interest on funds held on deposit is included upon notification of the interest payable by the Bank.

**(d) Expenditure recognition**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured quickly.

All expenditure is recognised on an accruals basis.

**(e) Irrecoverable VAT**

Irrecoverable VAT is charged against the expenditure head for which it was incurred.

**OASIS CITY CHURCH**  
**Notes to the accounts**

(f) Governance costs

Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include the independent examination and any costs incurred relating to trustee board meetings.

(h) Charitable activities

The expenditure on charitable activities includes the governance costs and is shown in note 7.

(i) Tangible fixed assets and depreciation

All assets costing more than £500 are capitalised and valued at historic cost. Depreciation is charged from the year of acquisition at rate of 25% pa on a reducing value basis for equipment and vehicles. For property improvements, the rate is 2% on a straight line basis.

(j) Pensions

The charity operates a Small Self Administered Pension Scheme for the two staff.

**2. Related party transactions and trustees' expenses and remuneration**

The trustees all give freely of their time and expertise without any form of remuneration or other benefit in cash or kind. There are entitled to claim any expenses. The amount of expenses paid during the year was £nil ( 2019 = £nil)

<b>3. Income</b>	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
Donations	68,492	108,252
Gift Aid	13,200	15,131
	81,692	123,383
 <b>4. Investment Income</b>	 <b>2020</b>	 <b>2019</b>
	<b>£</b>	<b>£</b>
Interest on cash deposits	246	295

**OASIS CITY CHURCH**  
**Notes to the accounts**

<b>5.Expenditure on charitable activities</b>	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
Donations	6,708	23,976
Travel Expenses	9,097	18,793
Subscription	0	0
Staff Costs	50,244	50,664
Venue and Office Hire	11,591	17,367
Administration	1,003	4,855
Bank and Card Charges	0	0
Insurance	503	949
Telephone, Internet, website	1,396	2,940
Depreciation	3,220	4,257
PO Box	270	0
Repairs	1,121	2,894
Communion expenses	0	0
Hospitality	2,650	2,784
Professional Fees	3,240	5,116
Outreach Expenses	0	507
Training and Resources	0	194
Music Ministry	231	51
Website Maintenance	853	100
Loan written off	0	500
Ministry Expenses	357	652
Cheque written back	-200	0
	92,284	136,599
<b>6. Governance costs</b>	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
Independent Examination	1,750	1,025
Costs of meetings	0	0
	1,750	1,025
<b>7. Analysis of staff costs</b>	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
Salaries and wages	43,192	43,612
Pension Costs	7,052	7,052
	50,244	50,664

**OASIS CITY CHURCH**  
**Notes to the accounts**

**7. Analysis of staff costs (contd)**

The charity had 2 full time employees ( 2019 = 2 ) during the year with all time involved in the day to day operations of the charity.

Pastor S Maile who is a trustee, received a salary for his duties as a full time minister to the charity of £21,505 (2019 = £21,499) plus pension contributions.

Mrs Karina Maile also a trustee received a salary for her duties as a full time minister to the charity of £21,505 ( 2019 = £21,499 ) plus pension contributions

The total of pension contributions paid during the year was £7,052 (2019 = £7,052)

Included in the figure for debtors was an amount owed by Pastor S Maile of £382 (2019 = £382)

**8. Tangible fixed assets**

	<b>Equipment</b>	<b>Property</b>	<b>Motor</b>	
	<b>£</b>	<b>Improve</b>	<b>Vehicles</b>	<b>TOTAL</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Cost				
At 6th April 2019	109,596	5,866	21,109	136,571
Additions	0	0	0	0
Disposals	0	0	0	0
At 5th April 2020	109,596	5,866	21,109	136,571
Depreciation				
At 6th April 2019	102,734	1,062	15,544	119,340
Charge for the year	1,711	118	1,391	3,220
Eliminated on disposals	0	0	0	0
At 5th April 2020	104,445	1180	16,935	122,560
Net book value				
At 5th April 2020	5,151	4,686	4,174	14,011
At 5th April 2019	6,862	4,804	5,565	17,231

**OASIS CITY CHURCH**  
**Notes to the accounts**

<b>9. Analysis of current assets</b>	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
Sundry debtors	382	382
Gift Aid repayment	27,495	14,295
Prepayments	0	3,000
Cash at bank	80,026	96,078
	107,903	113,755

All debtors relate to unrestricted funds

<b>10. Analysis of current liabilities</b>	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
Creditors under 1 year	7,421	6,147

Included in the creditors figure is PAYE due of £2,290 (2019 = £2,363)

All creditors relate to unrestricted funds.