

# NEW ORIEL HALL

England & Wales · Charity number 1120867

## Details

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Status	Registered
Legal form	Charitable company
Company number	<a href="#">05688227</a>
Registered	2007-09-17
Register	<a href="#">View on the Charity Commission register</a>

## Contact

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Address	New Oriel Hall Brookleaze Buildings Bath BA1 6RA
Phone	01225466606
Email	<a href="mailto:info@neworielhall.org.uk">info@neworielhall.org.uk</a>
Website	<a href="http://www.neworielhall.org.uk">www.neworielhall.org.uk</a>

## Activities

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**Objects:** 3. OBJECTS THE OBJECTS OF THE CHARITY ARE THE PROVISION AND MAINTENANCE OF A VILLAGE HALL/COMMUNITY CENTRE FOR THE USE OF RESIDENTS IN THE AREA OF BENEFIT; WITHOUT DISTINCTION OF POLITICAL, RELIGIOUS OR OTHER OPINIONS, INCLUDING USE FOR MEETINGS, LECTURES AND CLASSES AND OTHER FORMS OF RECREATION AND LEISURE-TIME OCCUPATION, WITH THE OBJECT OF IMPROVING THE CONDITIONS OF LIFE OF THE SAID RESIDENTS.

**Activities:** To provide a uniquely beautiful and efficiently run Community Hall in the heart of Larkhall, Bath, for the benefit and enjoyment of residents in Bath and wider area. The Hall makes a special attempt to cater for often excluded groups such as young people and the elderly . It hosts a huge range of activities and is popular for wedding receptions, parties, as well as Blood Donation and elections.

## Classification

- **How:** Provides Buildings/facilities/open Space
- **What:** General Charitable Purposes
- **Who:** Children/young People, Elderly/old People, Other Charities Or Voluntary Bodies, The General Public/mankind

## Geography

- **Area of benefit:** ONLY DEFINED AS THE AREA OF BENEFIT. IN PRACTICE: BATH AND NORTH EAST SOMERSET.
- Bath And North East Somerset

## Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£83,407	£98,582	-	-
2023-12-31	£64,356	£86,166	-	-
2022-12-31	£74,753	£84,811	-	-
2021-12-31	£64,558	£61,935	-	-
2020-12-31	£56,865	£61,014	-	-

## Trustees

Name	Role	Appointed
Annie Fear		2015-05-29
Antony Ashford		2024-01-10
DAVID LUCAS		
MICHAEL JAMES KELLEHER		2012-03-30
ROBERT LESLIE SHACKELL		
Ruth Margaret Whitemore		2024-01-10
THERESA JOAN WATERHOUSE		

## Linked charities

- THE ORIEL HALL (1120867-1)

**NEW ORIEL HALL**

England & Wales - Charity number 1120867

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# Accounts

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**Charity registered number: 1120867**

**Company number: 05688227**

**NEW ORIEL HALL  
REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR  
31 DECEMBER 2024**

**NEW ORIEL HALL**

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3	Report of the independent examiner
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6/9	Notes to the financial statements
10	Detailed statement of unrestricted income and expenditure

**NEW ORIEL HALL**

**LEGAL AND ADMINISTRATIVE DETAILS**

**AS AT 31 DECEMBER 2024**

<b>Trustees</b>	David Lucas Linda Patterson Robert Shackell Theresa Waterhouse Michael Kelleher Annie Fear Antony Ashford Ruth Whitmore	appointed 10 January 2024
<b>Company secretary</b>	Linda Patterson	resigned 30 April 2025
<b>Principal office</b>	New Oriel Hall Brookleaze Buildings Larkhall BATH BA1 6RA	
<b>Charity registered number</b>	1120867	
<b>Company number</b>	5688227	
<b>Bankers</b>	Barclays Bank plc 4 – 5 Southgate Street BATH BA1 1AQ	
	Co-operative Bank plc Business Direct P.O. Box 250 Skelmersdale WN8 6WT	
<b>Legal advisors</b>	Stone King LLP Upper Borough Court Upper Borough Walls BATH BA1 1RG	
<b>Accountants</b>	Berkeley Hall Marshall Limited Chartered Accountants 6 Charlotte Street BATH BA1 2NE	

**NEW ORIEL HALL  
REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 DECEMBER 2024**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 December 2024. 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 2019).

**Incorporation**

The charitable company was incorporated on 26 January 2006, and is limited by guarantee.

**Objectives**

The objectives of the charity are the provision and maintenance of New Oriel Hall, Brookleaze Buildings, Larkhall, Bath, for the use of residents in the area of benefit; without distinction of political, religious, or other opinions, including use for meetings, lectures and classes and other forms of recreation and leisure-time occupation, with the object of improving the conditions of life of the said residents.

**Review of activities**

During this year, income from the lettings totalled £76,687. Added to this figure are investment income £243; community activity income of £1,567; donations of £4,910 making a total income for this year of £83,407.

Unrestricted expenditure of the hall was £90,109 and governance costs were £8,473 giving a total of £98,582. This resulted in a net income over expenditure for the year of unrestricted funds of minus £15,175.

Restricted fund expenditure includes a charge of £25,233 depreciation on the freehold costs of the Hall; maintenance of the Hall and depreciation of other assets of £1,380; a total of £26,613. The depreciation on the freehold represents 2% of the costs thus allowing the initial costs to be written off over fifty years. The actual market value of the hall is not reflected in the accounts.

**Reserves policy**

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in income, they will be able to continue the charity's current activities. Unrestricted reserves are £32,227.

**Governing document**

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

**Public Benefit**

The trustees have complied with section 4 of the 2011 Charities Act, having due regard for the Charity Commission's guidance on public benefit when reviewing the charity's aims and objectives.

**Risk factors**

The trustees have assessed the major risks to which the charity is exposed and are satisfied that systems are in place to mitigate exposure to the major risks.

**ON BEHALF OF THE BOARD:**

**Trustee:**

**Date:**

## **INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF NEW ORIEL HALL**

I report on the accounts for the year ended 31 December 2024 set out on pages four to nine.

### **Responsibilities and basis of report**

As the charity trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your company's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

### **Independent examiner's statement**

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

1. accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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

Matthew Small  
FCA  
Berkeley Hall Marshall Limited  
6 Charlotte Street  
Bath  
BA1 2NE

Date:

## NEW ORIEL HALL

### STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT) FOR THE YEAR ENDED 31 DECEMBER 2024

	Notes	Restricted funds £	Unrestricted funds £	2024 Total £	2023 Total £
<b>Income and endowments from:</b>					
Donations, Grants and Legacies		-	4,910	4,910	227
Charitable activities					
Letting Income		-	76,687	76,687	62,690
Community Activity Income		-	1,567	1,567	1,171
Investments		-	243	243	268
<b>Total</b>		-	<b>83,407</b>	<b>83,407</b>	<b>64,356</b>
<b>Expenditure on:</b>					
Charitable activities	2 105,412	24,769	90,109	114,878	
Other	3	-	8,473	8,473	
6,047					
<b>Total</b>		<b>24,769</b> <u>111,459</u>	<b>98,582</b>	<b>123,351</b>	
<b>Net expenditure</b>		<b>(24,769)</b> <u>(47,103)</u>	<b>(15,175)</b>	<b>(39,944)</b>	
<b>Net movement in funds</b>		<b>(24,769)</b> <u>(47,103)</u>	<b>(15,175)</b>	<b>(39,944)</b>	
<b>Reconciliation of funds:</b>					
<b>Total funds brought forward</b>		<b>774,769</b> <u>869,292</u>	<b>47,420</b>	<b>822,189</b>	
<b>Total funds carried forward</b>		<b>750,000</b> <u>822,189</u>	<b>32,245</b>	<b>782,245</b>	

The statement of financial activities includes all gains and losses in the year. All incoming resources and resources expended derive from continuing activities.

The notes form part of these financial statements

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## NEW ORIEL HALL

### BALANCE SHEET AS AT 31 DECEMBER 2024 – Company number 05688227

	Notes	£	2024 £	£	2023 £
<b>Fixed assets</b>					
Freehold property - New Oriel Hall	4		<b>750,000</b>		748,009
Improvements to Property	4		-		25,380
Furniture, fittings and fixtures	4		<u>14,435</u>		<u>9,140</u>
			<b>764,435</b>		782,529
<b>Current Assets</b>					
Cash at bank and in hand		<b>17,615</b>		38,385	
Debtors and prepayment	5	<u>1,742</u>		<u>3,849</u>	
		<b>19,357</b>		42,234	
<b>Creditors</b>					
Amounts falling due within one year	6	<u>1,547</u>		<u>2,574</u>	
<b>Net current assets</b>			<b><u>17,810</u></b>		<u>39,660</u>
<b>Total assets less current liabilities</b>			<b><u>782,245</u></b>		<u>822,189</u>
<b>Represented by: -</b>					
Restricted fund carried forward			<b>750,000</b>		774,769
Unrestricted fund carried forward			<b>32,245</b>		<u>47,420</u>
			<b><u>782,245</u></b>		<u>822,189</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2024.

The trustees have not required the charitable company to obtain an audit of its financial statements for the year ended 31 December 2024 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Section 386 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial period and of its surplus or deficit for each financial period in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

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

Trustee

The notes form part of these financial statements

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## NEW ORIEL HALL

### NOTES TO THE FINANCIAL STATEMENTS

#### FOR THE YEAR ENDED 31 DECEMBER 2024

#### 1 Statutory information and accounting policies

##### Statutory information

New Oriel Hall is a charitable company, limited by guarantee, registered in England and Wales. The company's registered number is 05688227 and its registered office can be found on the Administrative Information page. The company is also registered with the Charity Commission and their registered number is 01120867.

##### Basis of accounting

The financial statements of the charitable company, 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 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

##### Incoming resources

All incoming resources are accounted for when invoiced.

##### Resources expended

Expenditure is recognised on the accruals basis as each liability is incurred: such expenditure includes any VAT, which cannot be recovered.

Direct charitable expenditure relates to capital expenditure on the purchase and construction of New Oriel Hall, and on furniture and equipment. Such expenditure has been transferred to fixed assets and depreciated as appropriate. Where grants and donations have been received towards the purchase of fixed assets, such grants have been included in restricted funds. Such funds are being reduced by the annual charge to depreciation on those assets.

#### 2 Charitable activity costs

	Restricted funds £	Unrestricted funds £	Total 2024 £	Total 2023 £
Depreciation on freehold of New Oriel Hall	23,389	-	23,389	25,233
Costs of running and maintaining the hall	<u>1,380</u>	<u>90,109</u>	<u>91,489</u>	<u>80,179</u>

24,769                      90,109                      114,878  
105,412

**3 Other costs**

	2024	2023
	£	£
Examination of accounts	350	350
Accounting, legal and professional	1,444	778
Administration and finance costs	3,068	2,596
Subscriptions and licences	<u>3,611</u>	<u>2,323</u>
	<u>8,473</u>	<u>6,047</u>

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**NEW ORIEL HALL**

**NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 DECEMBER 2024 (continued)**

**4 Fixed assets**

The amount shown as direct charitable expenditure relates to the cost to date of purchasing the following assets, which have been depreciated as follows: -

Freehold:                      2% per annum - straight line  
Improvements:              2% per annum - straight line

Freehold property and improvements have been amalgamated as the two items are indivisible, with the improvements fully integrated to the freehold property. The trustees have estimated that the value of the land on which the property stands is £750,000 and therefore have depreciated the property to this value. The trustees do not consider that it is appropriate to depreciate the value of the land.

Furniture etc:                      various % depending on useful life – straight line basis

	£
<b>Freehold of New Oriel Hall</b>	
Cost as at 1 January 2024	1,225,942
Amalgamate improvements to property	35,748
Accumulated depreciation brought forward	477,933
Amalgamate improvements to property	10,368
Depreciation - charge in year	<u>23,389</u>
	 <u>511,690</u>
As at 31 December 2024	<b>750,000</b>
As at 31 December 2023	<u>748,009</u>
<b>Improvements to Property</b>	
Cost as at 1 January 2024	35,748
Amalgamate with freehold	(35,748)
Accumulated depreciation brought forward	10,368
Amalgamate with freehold	<u>(10,368)</u>

	-
As at 31 December 2024	-
As at 31 December 2023	<u>25,380</u>
<b>Furniture, fixtures and fittings</b>	
Cost as at 1 January 2024	52,167
Adjustment to old assets	(52,167)
Additions	<u>15,036</u> 15,036
Accumulated depreciation brought forward	43,027
Adjustment to old assets	(43,027)
Depreciation - Charge for the year	<u>601</u> 601
As at 31 December 2024	<u>14,435</u>
As at 31 December 2023	<u>9,140</u>

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## NEW ORIEL HALL

### NOTES TO THE FINANCIAL STATEMENTS

#### FOR THE YEAR ENDED 31 DECEMBER 2024 (continued)

#### 5 Debtors and prepayments

	2024 £	2023 £
Debtors	1,247	3,849
Prepayments	<u>495</u>	-
Total	<u>1,742</u>	<u>3,849</u>

#### 6 Creditors

	2024 £	2023 £
<b>Amounts falling due within one year: -</b>		
Other creditors and accruals	<u>1,547</u>	<u>2,574</u>

#### 7 Trustees remuneration and related party transactions

None of the trustees received any remuneration during the year: nor did any trustee receive reimbursement for any expenses (2023 - nil).

#### 8 Taxation

The activities of the charitable company fall within the exemptions afforded by the provisions of the Corporation Tax Act 2010. Accordingly, there is no taxation charge in these accounts.

**9 Restricted funds**

	Balance at 01.01.24	Reclassify	Resources expended	Balance at 31.12.24
	£	£	£	£
Freehold property	748,009	25,380	23,389	
<b>750,000</b>				
Storage building etc	25,380	(25,380)	-	-
Fixtures and fittings	242	-	242	-
Funds received for storage building	<u>1,138</u>	<u>-</u>	<u>1,138</u>	<u>-</u>
=				
<b>750,000</b>	<b>774,769</b>	<b>-</b>	<b>26,613</b>	

**10 Statement of financial activities comparatives**

Unrestricted income and endowments for 2023 consisted of £63,861 charitable activities; £227 donations; and £268 investments. Expenditure consisted of £80,119 charitable activities and £6,047 other. The unrestricted funds opening value was £69,230 and closed at £47,420.

Restricted income and endowments for 2023 consisted of no donations and legacies. Expenditure consisted of £25,293 charitable activities. Restricted funds opening value was £800,062 and closed at £774,769.

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**NEW ORIEL HALL****NOTES TO THE FINANCIAL STATEMENTS****FOR THE YEAR ENDED 31 DECEMBER 2024 (continued)****11. Funds**

Total restricted funds at the year-end were £750,000, which consisted of fixed assets.

The unrestricted fund was £32,245, and consisted of £14,435 fixed assets, £1,742 debtors and prepayments less £1,547 creditors. The balance, £17,615, was held as cash at bank.

**12. Staff costs**

Staff costs:

	2024	2023
	£	£
Salaries and fees	37,134	36,407
Pensions	<u>2,510</u>	<u>905</u>
Total	39,644	37,312

The average number of employees during the year was 3.

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



## NEW ORIEL HALL

### DETAILED STATEMENT OF UNRESTRICTED INCOME AND EXPENDITURE FOR THE YEAR ENDED 31 DECEMBER 2024

	Year Ended 31.12.24 £	Year Ended 31.12.23 £
<b>INCOMING RESOURCES</b>		
Letting Income	76,687	62,690
Community Activity Income	1,567	1,171
Donations, Grants and Legacies	4,910	227
Interest Earned	<u>243</u>	<u>268</u>
<b>Total incoming resources</b>	<b>83,407</b>	<b>64,356</b>
<b>RESOURCES EXPENDED</b>		
Community Expenditure	2,763	4,311
Business Rates	715	8,034
Utilities	7,818	8,566
Cleaning and Laundry	9,908	7,408
Security	4,715	2,284
Repairs and Maintenance	10,605	6,206
Staffing Costs	39,644	37,312
Business Support	4,442	3,448
Insurance and Licences	3,611	5,129
Accountancy, Legal and Other Professional Fees	1,794	1,128
Finance Charges	3,068	115
Depreciation	9,499	2,225
	_____	_____
<b>Total resources expended</b>	<b>98,582</b>	<b>86,166</b>
	_____	_____
<b>Net expenditure</b>	<b><u>(15,175)</u></b>	<b><u>(21,810)</u></b>

This page does not form part of the statutory financial statements

**NEW ORIEL HALL**

England & Wales - Charity number 1120867

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# Accounts

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## **ANNUAL REPORT**

**JANUARY 1<sup>st</sup> to DECEMBER 31<sup>st</sup> 2023**

### **BUILDING DEVELOPMENT**

We have had a new boiler installed and the heating is now running much more efficiently.

The doors to the main hall have been repaired and are now running smoothly.

We have bought a new Television for Meeting Room 1 to be used for small meetings & film showings

Our kitchen was inspected in June and we got a 5\* rating.

Emma has re vamped the website with a new video & photos bringing it much more up to date.

### **HALL ADMINISTRATION**

Naomi, Caroline and Emma continue to run hall with great efficiency.

### **COMMUNITY ACTIVITIES**

The library is going from strength to strength, with new people joining regularly and several new volunteers.

We are able to regularly buy new books, from the proceeds of book and cake sales and taking unwanted books to the Guildhall. We have a new on-line catalogue which the volunteers can update with a tablet & readers can access via our website.

Naomi and an amazing group of volunteers continue to provide weekly lunches.

The first and third Friday of the month lunch is delivered to people unable to get to the hall, this consists of soup, bread roll and lots of cake. The 2<sup>nd</sup> and 4<sup>th</sup> Friday we have a meal in the hall.

The day club lunch on a Tuesday which was originally at St Saviours and is run independently from the Halls lunch club, now has a weekly coffee morning and the occasional lunch.

We continue with our community groups including The Friendship Circle, The Knit and Natter Group, our two film clubs and the Ukulele group. Ruth's story time is still well attended on a Friday afternoon. The puzzle library is still well used. The Well-being group (yoga & meditation plus tea and cake) which is well attended, this is run by Emma, Amanda and Naomi.

### **PEOPLE**

We have a wonderful team of Hall volunteers who support the Hall, we would like to thank them for all they do.

**Charity registered number: 1120867**

**Company number: 05688227**

**NEW ORIEL HALL  
REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR  
31 DECEMBER 2023**

**NEW ORIEL HALL**

**INDEX TO THE REPORT AND FINANCIAL STATEMENTS**

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**NEW ORIEL HALL**

**LEGAL AND ADMINISTRATIVE DETAILS**

**AS AT 31 DECEMBER 2023**

<b>Trustees</b>	David Lucas Linda Patterson Robert Shackell Theresa Waterhouse Michael Williams Michael Kelleher Annie Fear Antony Ashford Ruth Whitmore	resigned 21 March 2023    appointed 10 January 2024 appointed 10 January 2024
<b>Company secretary</b>	Linda Patterson	
<b>Principal office</b>	New Oriel Hall Brookleaze Buildings Larkhall BATH BA1 6RA	
<b>Charity registered number</b>	1120867	
<b>Company number</b>	5688227	
<b>Bankers</b>	Barclays Bank plc 4 – 5 Southgate Street BATH BA1 1AQ  Co-operative Bank plc Business Direct P.O. Box 250 Skelmersdale WN8 6WT	
<b>Legal advisors</b>	Stone King LLP Upper Borough Court Upper Borough Walls BATH BA1 1RG	
<b>Accountants</b>	Berkeley Hall Marshall Limited Chartered Accountants 6 Charlotte Street BATH BA1 2NE	



**NEW ORIEL HALL  
REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 DECEMBER 2023**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 December 2023. 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 2019).

**Incorporation**

The charitable company was incorporated on 26 January 2006, and is limited by guarantee.

**Objectives**

The objectives of the charity are the provision and maintenance of New Oriel Hall, Brookleaze Buildings, Larkhall, Bath, for the use of residents in the area of benefit; without distinction of political, religious, or other opinions, including use for meetings, lectures and classes and other forms of recreation and leisure-time occupation, with the object of improving the conditions of life of the said residents.

**Review of activities**

During this year, income from the Hall lettings totalled £62,049. Added to this figure are investment income £268; 100 club income of £1,171; donations of £227; other income of £641 making a total income for this year of £64,356.

Unrestricted expenditure of the hall was £80,119 and governance costs were £6,047 giving a total of £86,166. This resulted in a net income over expenditure for the year of unrestricted funds of minus £21,810.

Restricted fund expenditure includes a charge of £25,233 depreciation on the freehold costs of the Hall; garden and yard refurbishment, and depreciation of other assets of £60; a total of £25,293. The depreciation on the freehold represents 2% of the costs thus allowing the initial costs to be written off over fifty years. The actual market value of the hall is not reflected in the accounts.

**Reserves policy**

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in income, they will be able to continue the charity's current activities. Unrestricted reserves are £47,420 so in excess of this target.

**Governing document**

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

**Public Benefit**

The trustees have complied with section 4 of the 2011 Charities Act, having due regard for the Charity Commission's guidance on public benefit when reviewing the charity's aims and objectives.

**Risk factors**

The trustees have assessed the major risks to which the charity is exposed and are satisfied that systems are in place to mitigate exposure to the major risks.

**ON BEHALF OF THE BOARD:**

**Trustee M Kelleher**  
**Date:**

## **INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF NEW ORIEL HALL**

I report on the accounts for the year ended 31 December 2023 set out on pages four to nine.

### **Responsibilities and basis of report**

As the charity trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your company's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

### **Independent examiner's statement**

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

1. accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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

Matthew Small  
FCA  
Berkeley Hall Marshall Limited  
6 Charlotte Street  
Bath  
BA1 2NE

Date:

## NEW ORIEL HALL

### STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT) FOR THE YEAR ENDED 31 DECEMBER 2023

	Notes	Restricted funds £	Unrestricted funds £	2023 Total £	2022 Total £
<b>Income and endowments from:</b>					
Donations and legacies		-	227	227	2,662
Charitable activities					
Hall letting and allied income		-	62,690	62,690	67,833
Grants		-	-	-	2,667
100 Club		-	1,171	1,171	1,574
Investments		-	268	268	17
<b>Total</b>		-	<b>64,356</b>	<b>64,356</b>	<b>74,753</b>
<b>Expenditure on:</b>					
Charitable activities	2 105,752	25,293	80,119	105,412	
Other	3	-	6,047	6,047	
4,368					
<b>Total</b>		<b>25,293</b>	<b>86,166</b>	<b>111,459</b>	
		110,120			
<b>Net expenditure</b>		<b>(25,293)</b>	<b>(21,810)</b>	<b>(47,103)</b>	
		(35,367)			
<b>Net movement in funds</b>		<b>(25,293)</b>	<b>(21,810)</b>	<b>(47,103)</b>	
		(35,367)			
<b>Reconciliation of funds:</b>					
<b>Total funds brought forward</b>		<b>800,062</b>	<b>69,230</b>	<b>869,292</b>	
		904,659			
<b>Total funds carried forward</b>		<b>774,769</b>	<b>47,420</b>	<b>822,189</b>	
		869,292			

The statement of financial activities includes all gains and losses in the year. All incoming resources and resources expended derive from continuing activities.

The notes form part of these financial statements

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## NEW ORIEL HALL

### BALANCE SHEET AS AT 31 DECEMBER 2023 – Company number 05688227

	Notes	£	2023 £	£	2022 £
<b>Fixed assets</b>					
Freehold property - New Oriel Hall	4		<b>748,009</b>		772,527
Improvements to Property	4		<b>25,380</b>		26,095
Furniture, fittings and fixtures	4		<b><u>9,140</u></b>		<u>10,516</u>
			<b>782,529</b>		809,138
<b>Current Assets</b>					
Cash at bank and in hand		<b>38,385</b>		51,623	
Debtors and prepayment	5	<b><u>3,849</u></b>		<u>11,224</u>	
		<b>42,234</b>		62,847	
<b>Creditors</b>					
Amounts falling due within one year	6	<b><u>2,574</u></b>		<u>2,693</u>	
<b>Net current assets</b>			<b><u>39,660</u></b>		<u>60,154</u>
<b>Total assets less current liabilities</b>			<b><u>822,189</u></b>		<u>869,292</u>
<b>Represented by: -</b>					
Restricted fund carried forward			<b>774,769</b>		800,062
Unrestricted fund carried forward			<b><u>47,420</u></b>		<u>69,230</u>
			<b><u>822,189</u></b>		<u>869,292</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2023

The trustees have not required the charitable company to obtain an audit of its financial statements for the year ended 31 December 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Section 386 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial period and of its surplus or deficit for each financial period in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

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

The notes form part of these financial statements

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## NEW ORIEL HALL

### NOTES TO THE FINANCIAL STATEMENTS

#### FOR THE YEAR ENDED 31 DECEMBER 2023

#### 1 Statutory information and accounting policies

##### Statutory information

New Oriel Hall is a charitable company, limited by guarantee, registered in England and Wales. The company's registered number is 05688227 and its registered office can be found on the Administrative Information page. The company is also registered with the Charity Commission and their registered number is 01120867.

##### Basis of accounting

The financial statements of the charitable company, 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 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

##### Incoming resources

All incoming resources are accounted for when invoiced.

##### Resources expended

Expenditure is recognised on the accruals basis as each liability is incurred: such expenditure includes any VAT, which cannot be recovered.

Direct charitable expenditure relates to capital expenditure on the purchase and construction of New Oriel Hall, and on furniture and equipment. Such expenditure has been transferred to fixed assets and depreciated as appropriate. Where grants and donations have been received towards the purchase of fixed assets, such grants have been included in restricted funds. Such funds are being reduced by the annual charge to depreciation on those assets.

#### 2 Charitable activity costs

	Restricted funds £	Unrestricted funds £	Total 2023 £	Total 2022 £
Depreciation on freehold of New Oriel Hall	25,233	-	25,233	25,233
Costs of running and maintaining the hall	<u>60</u>	<u>80,119</u>	<u>80,179</u>	<u>80,519</u>
	<u>25,293</u>	<u>80,119</u>	<u>105,412</u>	
	<u>105,752</u>			

### 3 Other costs

	2023	2022
	£	£
Examination of accounts	350	350
Accounts and payroll	778	736
Proportion of administration costs	2,596	2,548
Subscriptions and licences	<u>2,323</u>	<u>734</u>
	<b>6,047</b>	<b>4,368</b>

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### NEW ORIEL HALL

### NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 DECEMBER 2023 (continued)

### 4 Fixed assets

The amount shown as direct charitable expenditure relates to the cost to date of purchasing the following assets, which have been depreciated as follows: -

Freehold:	2% per annum - straight line
Improvements:	2% per annum - straight line
Furniture etc:	20% per annum - reducing balance

	£
<b>Freehold of New Oriel Hall</b>	
Cost as at 1 January 2023	1,225,942
Accumulated depreciation brought forward	453,415
Depreciation - charge in year	<u>24,518</u>
	<u>477,933</u>
As at 31 December 2023	748,009
As at 31 December 2022	<u>772,527</u>
<b>Improvements to Property</b>	
Cost as at 1 January 2023	35,748
Accumulated depreciation brought forward	9,653
Depreciation - charge in year	<u>715</u>
	<u>10,368</u>
As at 31 December 2023	25,380
As at 31 December 2022	<u>26,095</u>
<b>Furniture, fixtures and fittings</b>	
Cost as at 1 January 2023	51,258
Additions	909

Accumulated depreciation brought forward	<b>40,742</b>
Depreciation - Charge for the year	<u><b>2,285</b></u>
	<b>43,027</b>
As at 31 December 2023	<u><b>9,140</b></u>
As at 31 December 2022	<u><b>10,516</b></u>

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## NEW ORIEL HALL

### NOTES TO THE FINANCIAL STATEMENTS

#### FOR THE YEAR ENDED 31 DECEMBER 2023 (continued)

#### 5 Debtors and prepayments

	2023 £	2022 £
Debtors	<b>3,849</b>	<u>11,224</u>

#### 6 Creditors

	2023 £	2022 £
<b>Amounts falling due within one year: -</b>		
Other creditors and accruals	<b>2,574</b>	<u>2,693</u>

#### 7 Trustees remuneration and related party transactions

None of the trustees received any remuneration during the year: nor did any trustee receive reimbursement for any expenses (2022 - nil).

#### 8 Taxation

The activities of the charitable company fall within the exemptions afforded by the provisions of the Corporation Tax Act 2010. Accordingly, there is no taxation charge in these accounts.

#### 9 Purposes of restricted funds

These funds have been received to pay for salaries, to purchase equipment for the hall, to promote youth work and to improve the outbuildings.

#### 10 Restricted funds

Balance at 01.01.23	Incoming resources	Resources expended	Balance at 31.12.23
£	£	£	£

Freehold property	772,527	-	24,518	
<b>748,009</b>				
Storage building etc	26,095	-	715	25,380
Fixtures and fittings	302	-	60	242
Funds received for storage building	<u>1,138</u>	-	-	
<b>1,138</b>				
	<b>825,371</b>	-	<b>25,309</b>	
<b>774,769</b>				

## 11 Statement of financial activities comparatives

Unrestricted income and endowments for 2022 consisted of £72,074 charitable activities; £2,662 donations; and £17 investments. Expenditure consisted of £80,443 charitable activities and £4,368 other. The unrestricted funds opening value was £79,288 and closed at £69,230.

Restricted income and endowments for 2022 consisted of no donations and legacies. Expenditure consisted of £25,309 charitable activities. Restricted funds opening value was £825,371 and closed at £800,062.

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## NEW ORIEL HALL

### NOTES TO THE FINANCIAL STATEMENTS

#### FOR THE YEAR ENDED 31 DECEMBER 2023 (continued)

#### 12. Funds

Total restricted funds at the year-end were £774,769, which consisted of £773,631 fixed assets and £1,138 money held in bank.

The unrestricted fund was £47,420, and consisted of £8,898 fixed assets, £3,849 debtors less £2,574 creditors. The balance, £37,247, was held as cash at bank.

#### 13. Staff costs

Staff costs:

	2023	2022
	£	£
Salaries and fees	36,407	35,781
Pensions	<u>905</u>	<u>900</u>
Total	37,312	36,681

The average number of employees during the year was 3.

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



## NEW ORIEL HALL

### DETAILED STATEMENT OF UNRESTRICTED INCOME AND EXPENDITURE FOR THE YEAR ENDED 31 DECEMBER 2023

	Year Ended 31.12.23 £	Year Ended 31.12.22 £
<b>INCOMING RESOURCES</b>		
Hall lettings	62,690	67,833
100 Club	1,171	1,574
Bank interest	268	17
Grants	-	2,667
Donations and legacies	227	2,662
<b>Total incoming resources</b>	<b>64,356</b>	<b>74,753</b>
<b>RESOURCES EXPENDED</b>		
Staff costs	37,312	36,681
Rent and rates	8,034	3,534
Light and heat	8,566	8,201
Cleaning	7,408	4,509
Security	2,284	1,720
Repairs and renewals	5,924	14,284
Insurance	2,806	2,407
Printing and stationery	504	-
Telephone and internet	697	1,391
Office expenses	923	1,637
Advertising	992	624
Licences	2,323	734
Accountancy and payroll	778	736
Independent examination	350	350
Sundry expenses	332	331
Lunch club / 100 club	1,664	2,222
Library expenses	208	-
Friendship circle	326	311
Film Club	49	-
Wellbeing	2,064	2,162
Garden	282	405
Sum Up and bank charges	115	19
Depreciation	2,225	2,553
<b>Total resources expended</b>	<b>86,166</b>	<b>84,811</b>
<b>Net expenditure</b>	<b><u>(21,810)</u></b>	<b><u>(10,058)</u></b>



**Charity registered number: 1120867**

**Company number: 05688227**

**NEW ORIEL HALL  
REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR  
31 DECEMBER 2023**

**NEW ORIEL HALL**

**INDEX TO THE REPORT AND FINANCIAL STATEMENTS**

**FOR THE FOR THE YEAR ENDED 31 DECEMBER 2023**

**Page no**

1	Legal and administrative details
2	Trustees report
3	Report of the independent examiner
4	Statement of financial activities
5	Balance sheet
6/9	Notes to the financial statements
10	Detailed statement of unrestricted income and expenditure

**NEW ORIEL HALL**

**LEGAL AND ADMINISTRATIVE DETAILS**

**AS AT 31 DECEMBER 2023**

<b>Trustees</b>	David Lucas Linda Patterson Robert Shackell Theresa Waterhouse Michael Williams Michael Kelleher Annie Fear Antony Ashford Ruth Whitmore	resigned 21 March 2023  appointed 10 January 2024 appointed 10 January 2024
<b>Company secretary</b>	Linda Patterson	
<b>Principal office</b>	New Oriel Hall Brookleaze Buildings Larkhall BATH BA1 6RA	
<b>Charity registered number</b>	1120867	
<b>Company number</b>	5688227	
<b>Bankers</b>	Barclays Bank plc 4 – 5 Southgate Street BATH BA1 1AQ  Co-operative Bank plc Business Direct P.O. Box 250 Skelmersdale WN8 6WT	
<b>Legal advisors</b>	Stone King LLP Upper Borough Court Upper Borough Walls BATH BA1 1RG	
<b>Accountants</b>	Berkeley Hall Marshall Limited Chartered Accountants 6 Charlotte Street BATH BA1 2NE	



**NEW ORIEL HALL  
REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 DECEMBER 2023**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 December 2023. 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 2019).

**Incorporation**

The charitable company was incorporated on 26 January 2006, and is limited by guarantee.

**Objectives**

The objectives of the charity are the provision and maintenance of New Oriel Hall, Brookleaze Buildings, Larkhall, Bath, for the use of residents in the area of benefit; without distinction of political, religious, or other opinions, including use for meetings, lectures and classes and other forms of recreation and leisure-time occupation, with the object of improving the conditions of life of the said residents.

**Review of activities**

During this year, income from the Hall lettings totalled £62,049. Added to this figure are investment income £268; 100 club income of £1,171; donations of £227; other income of £641 making a total income for this year of £64,356.

Unrestricted expenditure of the hall was £80,119 and governance costs were £6,047 giving a total of £86,166. This resulted in a net income over expenditure for the year of unrestricted funds of minus £21,810.

Restricted fund expenditure includes a charge of £25,233 depreciation on the freehold costs of the Hall; garden and yard refurbishment, and depreciation of other assets of £60; a total of £25,293. The depreciation on the freehold represents 2% of the costs thus allowing the initial costs to be written off over fifty years. The actual market value of the hall is not reflected in the accounts.

**Reserves policy**

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in income, they will be able to continue the charity's current activities. Unrestricted reserves are £47,420 so in excess of this target.

**Governing document**

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

**Public Benefit**

The trustees have complied with section 4 of the 2011 Charities Act, having due regard for the Charity Commission's guidance on public benefit when reviewing the charity's aims and objectives.

**Risk factors**

The trustees have assessed the major risks to which the charity is exposed and are satisfied that systems are in place to mitigate exposure to the major risks.

**ON BEHALF OF THE BOARD:**

**Trustee M Kelleher**  
**Date:**

## **INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF NEW ORIEL HALL**

I report on the accounts for the year ended 31 December 2023 set out on pages four to nine.

### **Responsibilities and basis of report**

As the charity trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your company's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

### **Independent examiner's statement**

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

1. accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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

Matthew Small  
FCA  
Berkeley Hall Marshall Limited  
6 Charlotte Street  
Bath  
BA1 2NE

Date:

## NEW ORIEL HALL

### STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT) FOR THE YEAR ENDED 31 DECEMBER 2023

	Notes	Restricted funds £	Unrestricted funds £	2023 Total £	2022 Total £
<b>Income and endowments from:</b>					
Donations and legacies		-	227	227	2,662
Charitable activities					
Hall letting and allied income		-	62,690	62,690	67,833
Grants		-	-	-	2,667
100 Club		-	1,171	1,171	1,574
Investments		-	268	268	17
<b>Total</b>		-	<b>64,356</b>	<b>64,356</b>	<b>74,753</b>
<b>Expenditure on:</b>					
Charitable activities	2 105,752	25,293	80,119	105,412	
Other	3	-	6,047	6,047	
4,368					
<b>Total</b>		<b>25,293</b>	<b>86,166</b>	<b>111,459</b>	
		110,120			
<b>Net expenditure</b>		<b>(25,293)</b>	<b>(21,810)</b>	<b>(47,103)</b>	
		(35,367)			
<b>Net movement in funds</b>		<b>(25,293)</b>	<b>(21,810)</b>	<b>(47,103)</b>	
		(35,367)			
<b>Reconciliation of funds:</b>					
<b>Total funds brought forward</b>		<b>800,062</b>	<b>69,230</b>	<b>869,292</b>	
		904,659			
<b>Total funds carried forward</b>		<b>774,769</b>	<b>47,420</b>	<b>822,189</b>	
		869,292			

The statement of financial activities includes all gains and losses in the year. All incoming resources and resources expended derive from continuing activities.

The notes form part of these financial statements

4

## NEW ORIEL HALL

### BALANCE SHEET AS AT 31 DECEMBER 2023 – Company number 05688227

	Notes	£	2023 £	£	2022 £
<b>Fixed assets</b>					
Freehold property - New Oriel Hall	4		<b>748,009</b>		772,527
Improvements to Property	4		<b>25,380</b>		26,095
Furniture, fittings and fixtures	4		<b><u>9,140</u></b>		<u>10,516</u>
			<b>782,529</b>		809,138
<b>Current Assets</b>					
Cash at bank and in hand		<b>38,385</b>		51,623	
Debtors and prepayment	5	<b><u>3,849</u></b>		<u>11,224</u>	
		<b>42,234</b>		62,847	
<b>Creditors</b>					
Amounts falling due within one year	6	<b><u>2,574</u></b>		<u>2,693</u>	
<b>Net current assets</b>			<b><u>39,660</u></b>		<u>60,154</u>
<b>Total assets less current liabilities</b>			<b><u>822,189</u></b>		<u>869,292</u>
<b>Represented by: -</b>					
Restricted fund carried forward			<b>774,769</b>		800,062
Unrestricted fund carried forward			<b><u>47,420</u></b>		<u>69,230</u>
			<b><u>822,189</u></b>		<u>869,292</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2023

The trustees have not required the charitable company to obtain an audit of its financial statements for the year ended 31 December 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Section 386 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial period and of its surplus or deficit for each financial period in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

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

The notes form part of these financial statements

5

## NEW ORIEL HALL

### NOTES TO THE FINANCIAL STATEMENTS

#### FOR THE YEAR ENDED 31 DECEMBER 2023

#### 1 Statutory information and accounting policies

##### Statutory information

New Oriel Hall is a charitable company, limited by guarantee, registered in England and Wales. The company's registered number is 05688227 and its registered office can be found on the Administrative Information page. The company is also registered with the Charity Commission and their registered number is 01120867.

##### Basis of accounting

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##### Incoming resources

All incoming resources are accounted for when invoiced.

##### Resources expended

Expenditure is recognised on the accruals basis as each liability is incurred: such expenditure includes any VAT, which cannot be recovered.

Direct charitable expenditure relates to capital expenditure on the purchase and construction of New Oriel Hall, and on furniture and equipment. Such expenditure has been transferred to fixed assets and depreciated as appropriate. Where grants and donations have been received towards the purchase of fixed assets, such grants have been included in restricted funds. Such funds are being reduced by the annual charge to depreciation on those assets.

#### 2 Charitable activity costs

	Restricted funds £	Unrestricted funds £	Total 2023 £	Total 2022 £
Depreciation on freehold of New Oriel Hall	25,233	-	25,233	25,233
Costs of running and maintaining the hall	<u>60</u>	<u>80,119</u>	<u>80,179</u>	<u>80,519</u>
	<u>25,293</u>	<u>80,119</u>	<u>105,412</u>	
	<u>105,752</u>			

### 3 Other costs

	2023	2022
	£	£
Examination of accounts	350	350
Accounts and payroll	778	736
Proportion of administration costs	2,596	2,548
Subscriptions and licences	<u>2,323</u>	<u>734</u>
	<u>6,047</u>	<u>4,368</u>

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### NEW ORIEL HALL

### NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 DECEMBER 2023 (continued)

### 4 Fixed assets

The amount shown as direct charitable expenditure relates to the cost to date of purchasing the following assets, which have been depreciated as follows: -

Freehold:	2% per annum - straight line
Improvements:	2% per annum - straight line
Furniture etc:	20% per annum - reducing balance

	£
<b>Freehold of New Oriel Hall</b>	
Cost as at 1 January 2023	1,225,942
Accumulated depreciation brought forward	453,415
Depreciation - charge in year	<u>24,518</u>
	<u>477,933</u>
As at 31 December 2023	748,009
As at 31 December 2022	<u>772,527</u>
<b>Improvements to Property</b>	
Cost as at 1 January 2023	35,748
Accumulated depreciation brought forward	9,653
Depreciation - charge in year	<u>715</u>
	<u>10,368</u>
As at 31 December 2023	25,380
As at 31 December 2022	<u>26,095</u>
<b>Furniture, fixtures and fittings</b>	
Cost as at 1 January 2023	51,258
Additions	909

Accumulated depreciation brought forward	<b>40,742</b>
Depreciation - Charge for the year	<u><b>2,285</b></u>
	<b>43,027</b>
As at 31 December 2023	<u><b>9,140</b></u>
As at 31 December 2022	<u><b>10,516</b></u>

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## NEW ORIEL HALL

### NOTES TO THE FINANCIAL STATEMENTS

#### FOR THE YEAR ENDED 31 DECEMBER 2023 (continued)

#### 5 Debtors and prepayments

	2023 £	2022 £
Debtors	<b>3,849</b>	<u>11,224</u>

#### 6 Creditors

	2023 £	2022 £
<b>Amounts falling due within one year: -</b>		
Other creditors and accruals	<b>2,574</b>	<u>2,693</u>

#### 7 Trustees remuneration and related party transactions

None of the trustees received any remuneration during the year: nor did any trustee receive reimbursement for any expenses (2022 - nil).

#### 8 Taxation

The activities of the charitable company fall within the exemptions afforded by the provisions of the Corporation Tax Act 2010. Accordingly, there is no taxation charge in these accounts.

#### 9 Purposes of restricted funds

These funds have been received to pay for salaries, to purchase equipment for the hall, to promote youth work and to improve the outbuildings.

#### 10 Restricted funds

Balance at 01.01.23	Incoming resources	Resources expended	Balance at 31.12.23
£	£	£	£

Freehold property	772,527	-	24,518	
<b>748,009</b>				
Storage building etc	26,095	-	715	25,380
Fixtures and fittings	302	-	60	242
Funds received for storage building	<u>1,138</u>	-	-	
<b>1,138</b>				
	<b>825,371</b>	-	<b>25,309</b>	
<b>774,769</b>				

## 11 Statement of financial activities comparatives

Unrestricted income and endowments for 2022 consisted of £72,074 charitable activities; £2,662 donations; and £17 investments. Expenditure consisted of £80,443 charitable activities and £4,368 other. The unrestricted funds opening value was £79,288 and closed at £69,230.

Restricted income and endowments for 2022 consisted of no donations and legacies. Expenditure consisted of £25,309 charitable activities. Restricted funds opening value was £825,371 and closed at £800,062.

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## NEW ORIEL HALL

### NOTES TO THE FINANCIAL STATEMENTS

#### FOR THE YEAR ENDED 31 DECEMBER 2023 (continued)

#### 12. Funds

Total restricted funds at the year-end were £774,769, which consisted of £773,631 fixed assets and £1,138 money held in bank.

The unrestricted fund was £47,420, and consisted of £8,898 fixed assets, £3,849 debtors less £2,574 creditors. The balance, £37,247, was held as cash at bank.

#### 13. Staff costs

Staff costs:

	2023	2022
	£	£
Salaries and fees	36,407	35,781
Pensions	<u>905</u>	<u>900</u>
Total	37,312	36,681

The average number of employees during the year was 3.

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



## NEW ORIEL HALL

### DETAILED STATEMENT OF UNRESTRICTED INCOME AND EXPENDITURE FOR THE YEAR ENDED 31 DECEMBER 2023

	Year Ended 31.12.23 £	Year Ended 31.12.22 £
<b>INCOMING RESOURCES</b>		
Hall lettings	62,690	67,833
100 Club	1,171	1,574
Bank interest	268	17
Grants	-	2,667
Donations and legacies	227	2,662
	<hr/>	<hr/>
<b>Total incoming resources</b>	<b>64,356</b>	<b>74,753</b>
<b>RESOURCES EXPENDED</b>		
Staff costs	37,312	36,681
Rent and rates	8,034	3,534
Light and heat	8,566	8,201
Cleaning	7,408	4,509
Security	2,284	1,720
Repairs and renewals	5,924	14,284
Insurance	2,806	2,407
Printing and stationery	504	-
Telephone and internet	697	1,391
Office expenses	923	1,637
Advertising	992	624
Licences	2,323	734
Accountancy and payroll	778	736
Independent examination	350	350
Sundry expenses	332	331
Lunch club / 100 club	1,664	2,222
Library expenses	208	-
Friendship circle	326	311
Film Club	49	-
Wellbeing	2,064	2,162
Garden	282	405
Sum Up and bank charges	115	19
Depreciation	2,225	2,553
	<hr/>	<hr/>
<b>Total resources expended</b>	<b>86,166</b>	<b>84,811</b>
	<hr/>	<hr/>
<b>Net expenditure</b>	<b><u>(21,810)</u></b>	<b><u>(10,058)</u></b>



**NEW ORIEL HALL**

England & Wales - Charity number 1120867

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# Accounts

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## **ANNUAL REPORT**

**JANUARY 1<sup>st</sup> to DECEMBER 31<sup>st</sup> 2022**

### **BUILDING DEVELOPMENT**

New Cherry trees have been planted and are doing really well & we have two new planters in the yard area.

The social area & entrance have new carpet & the blue plastic chairs have been replaced by more comfortable padded ones, the lovely globe lights have been re-strung with LED lights

The small hall has had a re vamp with a new kitchen area, a 90 inch TV and new window coverings

### **HALL ADMINISTRATION**

Naomi, Caroline and Emma continue to run hall with great efficiency.

The office has now moved to Quick Books for all finances & invoicing, This system is working well & saving time

### **COMMUNITY ACTIVITIES**

The library continues to be well used & enjoyed by all our readers, we've had several new volunteers.

We are able to regularly buy new books, from the proceeds of book and cake sales and taking unwanted books to the guildhall.

Naomi and an amazing group of volunteers continue to provide weekly lunches.

The first and third Friday of the month lunch is delivered to people unable to get to the hall, this consists of soup, bread roll and lots of cake. The 2<sup>nd</sup> and 4<sup>th</sup> Friday we have a meal in the hall.

The Larkhall day club have moved from St Saviours church and are now running at the hall every Tuesday

All our community groups are well attended including The Friendship Circle, The Knit and Natter Group, our two film groups (SAD & Matinee Mondays) and the Ukulele group. Ruth's story time is popular on a Friday afternoon. The puzzle library is still well used. The Well-being group (yoga & meditation plus tea and cake) is well attended, this is run by Emma, Amanda and Naomi.

### **PEOPLE**

We have a wonderful team of Hall volunteers who support the Hall, we would like to thank them for all they do.

**Charity registered number: 1120867**

**Company number: 05688227**

**NEW ORIEL HALL  
REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR  
31 DECEMBER 2022**

**NEW ORIEL HALL**

**INDEX TO THE REPORT AND FINANCIAL STATEMENTS**

**FOR THE FOR THE YEAR ENDED 31 DECEMBER 2022**

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1	Legal and administrative details
2	Trustees report
3	Report of the independent examiner
4	Statement of financial activities
5	Balance sheet
6/9	Notes to the financial statements
10	Detailed statement of unrestricted income and expenditure

**NEW ORIEL HALL**

**LEGAL AND ADMINISTRATIVE DETAILS**

**AS AT 31 DECEMBER 2022**

<b>Trustees</b>	David Lucas Jonathan Miles Linda Patterson Robert Shackell Theresa Waterhouse Michael Williams Michael Kelleher Annie Fear Austin Samson	resigned 10 June 2022  resigned 21 March 2023  resigned 10 June 2022
<b>Company secretary</b>	Linda Patterson	
<b>Principal office</b>	New Oriel Hall Brookleaze Buildings Larkhall BATH BA1 6RA	
<b>Charity registered number</b>	1120867	
<b>Company number</b>	5688227	
<b>Bankers</b>	Barclays Bank plc 4 – 5 Southgate Street BATH BA1 1AQ  Co-operative Bank plc Business Direct P.O. Box 250 Skelmersdale WN8 6WT	
<b>Legal advisors</b>	Stone King LLP Upper Borough Court Upper Borough Walls BATH BA1 1RG	
<b>Accountants</b>	Berkeley Hall Marshall Limited Chartered Accountants 6 Charlotte Street BATH BA1 2NE	

**NEW ORIEL HALL  
REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 DECEMBER 2022**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 December 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 2019).

**Incorporation**

The charitable company was incorporated on 26 January 2006, and is limited by guarantee.

**Objectives**

The objectives of the charity are the provision and maintenance of New Oriel Hall, Brookleaze Buildings, Larkhall, Bath, for the use of residents in the area of benefit; without distinction of political, religious, or other opinions, including use for meetings, lectures and classes and other forms of recreation and leisure-time occupation, with the object of improving the conditions of life of the said residents.

**Review of activities**

During this year, income from the Hall lettings totalled £67,833. Added to this figure are investment income £17; 100 club income of £1,574; donations of £2,662; grants of £2,667 making a total income for this year of £74,753.

Unrestricted expenditure of the hall was £80,443 and governance costs were £4,368 giving a total of £84,811. This resulted in a net income over expenditure for the year of unrestricted funds of minus £10,058.

Restricted fund expenditure includes a charge of £25,233 depreciation on the freehold costs of the Hall; garden and yard refurbishment, and depreciation of other assets of £76; a total of £25,309. The depreciation on the freehold represents 2% of the costs thus allowing the initial costs to be written off over fifty-years. The actual market value of the hall is not reflected in the accounts.

**Reserves policy**

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in income, they will be able to continue the charity's current activities. Unrestricted reserves are £69,230 so in excess of this target.

**Governing document**

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

**Public Benefit**

The trustees have complied with section 4 of the 2011 Charities Act, having due regard for the Charity Commission's guidance on public benefit when reviewing the charity's aims and objectives.

**Risk factors**

The trustees have assessed the major risks to which the charity is exposed and are satisfied that systems are in place to mitigate exposure to the major risks.

**ON BEHALF OF THE BOARD:**

**Trustee M Kelleher**

**Date:**

## **INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF NEW ORIEL HALL**

I report on the accounts for the year ended 31 December 2022 set out on pages four to nine.

### **Responsibilities and basis of report**

As the charity trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your company's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

### **Independent examiner's statement**

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

1. accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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

Matthew Small  
FCA  
Berkeley Hall Marshall Limited  
6 Charlotte Street  
Bath  
BA1 2NE

Date:

NEW ORIEL HALL

STATEMENT OF FINANCIAL ACTIVITIES  
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)  
FOR THE YEAR ENDED 31 DECEMBER 2022

	Notes	Restricted funds £	Unrestricted funds £	2022 Total £	2021 Total £
<b>Income and endowments from:</b>					
Donations and legacies		-	2,662	2,662	6,260
Charitable activities					
Hall letting and allied income		-	67,833	67,833	23,094
Grants		-	2,667	2,667	33,740
100 Club		-	1,574	1,574	1,460
Investments		-	17	17	4
<b>Total</b>		-	<b>74,753</b>	<b>74,753</b>	<b>64,558</b>
<b>Expenditure on:</b>					
Charitable activities	2	25,309	80,443	105,752	83,069
Other	3	-	4,368	4,368	4,193
<b>Total</b>		<b>25,309</b>	<b>84,811</b>	<b>110,120</b>	<b>87,262</b>
<b>Net income/(expenditure)</b>		<b>(25,309)</b>	<b>(10,058)</b>	<b>(35,367)</b>	<b>(22,704)</b>
<b>Net movement in funds</b>		<b>(25,309)</b>	<b>(10,058)</b>	<b>(35,367)</b>	<b>(22,704)</b>
<b>Reconciliation of funds:</b>					
<b>Total funds brought forward</b>		<b>825,371</b>	<b>79,288</b>	<b>904,659</b>	<b>927,363</b>
<b>Total funds carried forward</b>		<b>800,062</b>	<b>69,230</b>	<b>869,292</b>	<b>904,659</b>

The statement of financial activities includes all gains and losses in the year. All incoming resources and resources expended derive from continuing activities.

The notes form part of these financial statements

**NEW ORIEL HALL****BALANCE SHEET AS AT 31 DECEMBER 2021 – Company number 05688227**

2021		<b>2022</b>	
	<b>Notes</b>	<b>£</b>	<b>£</b>
<b>Fixed assets</b>			
Freehold property - New Oriel Hall	4	772,527	797,045
Improvements to Property	4	26,095	26,810
Furniture, fittings and fixtures	4	<u>10,516</u>	<u>7,365</u>
		<b>809,138</b>	<b>831,220</b>
<b>Current Assets</b>			
Cash at bank and in hand		51,623	71,409
Debtors and prepayment	5	<u>11,224</u>	<u>4,266</u>
		<b>62,847</b>	<b>75,675</b>
<b>Creditors</b>			
Amounts falling due within one year	6	<u>2,693</u>	<u>2,236</u>
<b>Net current assets</b>		<u><b>60,154</b></u>	<u><b>73,439</b></u>
<b>Total assets less current liabilities</b>		<u><b>869,292</b></u>	<u><b>904,659</b></u>
<b>Represented by: -</b>			
Restricted fund carried forward		<b>800,062</b>	825,371
Unrestricted fund carried forward		<u><b>69,230</b></u>	<u><b>79,288</b></u>
		<u><b>869,292</b></u>	<u><b>904,659</b></u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2022

The trustees have not required the charitable company to obtain an audit of its financial statements for the year ended 31 December 2022 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Section 386 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial period and of its surplus or deficit for each financial period in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

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

Trustee M Kelleher

**NEW ORIEL HALL**

**NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 DECEMBER 2022**

**1 Statutory information and accounting policies**

**Statutory information**

New Oriel Hall is a charitable company, limited by guarantee, registered in England and Wales. The company's registered number is 05688227 and its registered office can be found on the Administrative Information page. The company is also registered with the Charity Commission and their registered number is 01120867.

**Basis of accounting**

The financial statements of the charitable company, 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 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

**Incoming resources**

All incoming resources are accounted for when invoiced.

**Resources expended**

Expenditure is recognised on the accruals basis as each liability is incurred: such expenditure includes any VAT, which cannot be recovered.

Direct charitable expenditure relates to capital expenditure on the purchase and construction of New Oriel Hall, and on furniture and equipment. Such expenditure has been transferred to fixed assets and depreciated as appropriate. Where grants and donations have been received towards the purchase of fixed assets, such grants have been included in restricted funds. Such funds are being reduced by the annual charge to depreciation on those assets.

**2 Charitable activity costs**

	<b>Restricted funds £</b>	<b>Unrestricted funds £</b>	<b>Total 2022 £</b>	<b>Total 2021 £</b>
Depreciation on freehold of New Oriel Hall	25,233	-	25,233	25,233
Costs of running and maintaining the hall	<u>76</u>	<u>80,443</u>	<u>80,519</u>	<u>57,836</u>
	<u>25,309</u>	<u>80,443</u>	<u>105,752</u>	<u>83,069</u>

**3 Other costs**

	<b>2022 £</b>	<b>2021 £</b>
Examination of accounts	350	350
Accounts and payroll	736	749
Proportion of administration costs	<b>2,548</b>	2,302

Subscriptions and licences

734  
4,368

792  
4,193

6

**NEW ORIEL HALL**

**NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 DECEMBER 2022 (continued)**

**4 Fixed assets**

The amount shown as direct charitable expenditure relates to the cost to date of purchasing the following assets, which have been depreciated as follows: -

Freehold: 2% per annum - straight line  
Improvements: 2% per annum - straight line  
Furniture etc: 20% per annum - reducing balance

	£
<b>Freehold of New Oriel Hall</b>	
Cost as at 1 January 2022	1,225,942
Accumulated depreciation brought forward	428,897
Depreciation - charge in year	<u>24,518</u>
	<u>453,415</u>
As at 31 December 2022	772,527
As at 31 December 2021	<u>797,045</u>
<b>Improvements to Property</b>	
Cost as at 1 January 2022	35,748
Accumulated depreciation brought forward	8,938
Depreciation - charge in year	<u>715</u>
	<u>9,653</u>
As at 31 December 2022	26,095
As at 31 December 2021	<u>26,810</u>
<b>Furniture, fixtures and fittings</b>	
Cost as at 1 January 2022	45,478
Additions	5,780
Accumulated depreciation brought forward	38,113
Depreciation - Charge for the year	<u>2,629</u>
	<u>40,742</u>
As at 31 December 2022	<u>10,516</u>

**NEW ORIEL HALL****NOTES TO THE FINANCIAL STATEMENTS****FOR THE YEAR ENDED 31 DECEMBER 2022 (continued)**

<b>5 Debtors and prepayments</b>	<b>2022</b>	2021
	£	£
Debtors	<u>11,224</u>	<u>4,266</u>

<b>6 Creditors</b>	<b>2022</b>	2021
	£	£

**Amounts falling due within one year: -**

Other creditors and accruals	<u>2,693</u>	<u>2,236</u>
------------------------------	--------------	--------------

**7 Trustees remuneration and related party transactions**

None of the trustees received any remuneration during the year: nor did any trustee receive reimbursement for any expenses (2020 - nil).

**8 Taxation**

The activities of the charitable company fall within the exemptions afforded by the provisions of the Corporation Tax Act 2010. Accordingly, there is no taxation charge in these accounts.

**9 Purposes of restricted funds**

These funds have been received to pay for salaries, to purchase equipment for the hall, to promote youth work and to improve the outbuildings.

<b>10 Restricted funds</b>	<b>Balance at</b>	<b>Incoming</b>	<b>Resources</b>	<b>Balance at</b>
	<b>01.01.22</b>	<b>resources</b>	<b>expended</b>	<b>31.12.22</b>
	£	£	<b>and transfers</b>	£
			£	
Freehold property	797,045	-	24,518	772,527
Storage building etc	26,810	-	715	26,095
Fixtures and fittings	378	-	76	302
Funds received for storage building	<u>1,138</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>1,138</b>	<b>825,371</b>	<b>-</b>	<b>25,309</b>	<b>800,062</b>

**11 Statement of financial activities comparatives**

Unrestricted income and endowments for 2021 consisted of £58,294 charitable activities; £6,260 donations; and £4 investments. Expenditure consisted of £57,742 charitable activities and £4,193 other. The unrestricted funds opening value was £76,665 and closed at £79,288.

Restricted income and endowments for 2021 consisted of no donations and legacies. Expenditure consisted of £25,327 charitable activities. Restricted funds opening value was £850,698 and closed at £825,371.

**NEW ORIEL HALL**

**NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 DECEMBER 2022 (continued)**

**12. Funds**

Total restricted funds at the year-end were £800,062, which consisted of £798,924 fixed assets and £1,138 money held in bank.

The unrestricted fund was £69,230, and consisted of £10,214 fixed assets, £11,224 debtors less £2,693 creditors. The balance, £50,485, was held as cash at bank.

**13. Staff costs**

Staff costs:

	2022	2021
	£	£
Salaries and fees	35,781	33,812
Pensions	<u>900</u>	<u>874</u>
Total	36,681	34,686

The average number of employees during the year was 3.

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



## NEW ORIEL HALL

### DETAILED STATEMENT OF UNRESTRICTED INCOME AND EXPENDITURE FOR THE YEAR ENDED 31 DECEMBER 2022

	Year Ended 31.12.22 £	Year Ended 31.12.21 £
<b>INCOMING RESOURCES</b>		
Hall lettings	67,833	23,094
100 Club	1,574	1,460
Bank interest	17	4
Grants	2,667	33,740
Donations and legacies	<u>2,662</u>	<u>6,260</u>
<b>Total incoming resources</b>	<b>74,753</b>	<b>64,558</b>
<b>RESOURCES EXPENDED</b>		
Staff costs	36,681	34,686
Rent and rates	3,534	1,014
Light and heat	8,201	7,401
Cleaning	4,509	3,316
Security	1,720	2,538
Repairs and renewals	14,284	2,219
Insurance	2,407	2,236
Printing and stationery	-	277
Telephone and internet	1,391	808
Office expenses	1,637	617
Advertising	624	-
Licences	734	792
Accountancy and payroll	736	749
Independent examination	350	350
Sundry expenses	331	233
Lunch club / 100 club	2,222	2,235
Donations	-	-
Library expenses	-	126
Friendship circle	311	16
Wellbeing	2,162	253
Garden	405	298
Sum Up Charges	19	24
Depreciation	2,553	1,747
<b>Total resources expended</b>	<b>84,811</b>	<b>61,935</b>
<b>Net income/(expenditure)</b>	<b>(10,058)</b>	<b>2,623</b>

This page does not form part of the statutory financial statements

**Charity registered number: 1120867**

**Company number: 05688227**

**NEW ORIEL HALL  
REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR  
31 DECEMBER 2022**

**NEW ORIEL HALL**

**INDEX TO THE REPORT AND FINANCIAL STATEMENTS**

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**NEW ORIEL HALL**

**LEGAL AND ADMINISTRATIVE DETAILS**

**AS AT 31 DECEMBER 2022**

<b>Trustees</b>	David Lucas Jonathan Miles Linda Patterson Robert Shackell Theresa Waterhouse Michael Williams Michael Kelleher Annie Fear Austin Samson	resigned 10 June 2022     resigned 21 March 2023   resigned 10 June 2022
<b>Company secretary</b>	Linda Patterson	
<b>Principal office</b>	New Oriel Hall Brookleaze Buildings Larkhall BATH BA1 6RA	
<b>Charity registered number</b>	1120867	
<b>Company number</b>	5688227	
<b>Bankers</b>	Barclays Bank plc 4 – 5 Southgate Street BATH BA1 1AQ  Co-operative Bank plc Business Direct P.O. Box 250 Skelmersdale WN8 6WT	
<b>Legal advisors</b>	Stone King LLP Upper Borough Court Upper Borough Walls BATH BA1 1RG	
<b>Accountants</b>	Berkeley Hall Marshall Limited Chartered Accountants 6 Charlotte Street BATH BA1 2NE	

**NEW ORIEL HALL  
REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 DECEMBER 2022**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 December 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 2019).

**Incorporation**

The charitable company was incorporated on 26 January 2006, and is limited by guarantee.

**Objectives**

The objectives of the charity are the provision and maintenance of New Oriel Hall, Brookleaze Buildings, Larkhall, Bath, for the use of residents in the area of benefit; without distinction of political, religious, or other opinions, including use for meetings, lectures and classes and other forms of recreation and leisure-time occupation, with the object of improving the conditions of life of the said residents.

**Review of activities**

During this year, income from the Hall lettings totalled £67,833. Added to this figure are investment income £17; 100 club income of £1,574; donations of £2,662; grants of £2,667 making a total income for this year of £74,753.

Unrestricted expenditure of the hall was £80,443 and governance costs were £4,368 giving a total of £84,811. This resulted in a net income over expenditure for the year of unrestricted funds of minus £10,058.

Restricted fund expenditure includes a charge of £25,233 depreciation on the freehold costs of the Hall; garden and yard refurbishment, and depreciation of other assets of £76; a total of £25,309. The depreciation on the freehold represents 2% of the costs thus allowing the initial costs to be written off over fifty-years. The actual market value of the hall is not reflected in the accounts.

**Reserves policy**

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in income, they will be able to continue the charity's current activities. Unrestricted reserves are £69,230 so in excess of this target.

**Governing document**

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

**Public Benefit**

The trustees have complied with section 4 of the 2011 Charities Act, having due regard for the Charity Commission's guidance on public benefit when reviewing the charity's aims and objectives.

**Risk factors**

The trustees have assessed the major risks to which the charity is exposed and are satisfied that systems are in place to mitigate exposure to the major risks.

**ON BEHALF OF THE BOARD:**

**Trustee M Kelleher**

**Date:**

## **INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF NEW ORIEL HALL**

I report on the accounts for the year ended 31 December 2022 set out on pages four to nine.

### **Responsibilities and basis of report**

As the charity trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your company's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

### **Independent examiner's statement**

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

1. accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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

Matthew Small  
FCA  
Berkeley Hall Marshall Limited  
6 Charlotte Street  
Bath  
BA1 2NE

Date:

NEW ORIEL HALL

STATEMENT OF FINANCIAL ACTIVITIES  
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)  
FOR THE YEAR ENDED 31 DECEMBER 2022

	Notes	Restricted funds £	Unrestricted funds £	2022 Total £	2021 Total £
<b>Income and endowments from:</b>					
Donations and legacies		-	2,662	2,662	6,260
Charitable activities					
Hall letting and allied income		-	67,833	67,833	23,094
Grants		-	2,667	2,667	33,740
100 Club		-	1,574	1,574	1,460
Investments		-	17	17	4
<b>Total</b>		-	<b>74,753</b>	<b>74,753</b>	<b>64,558</b>
<b>Expenditure on:</b>					
Charitable activities	2	25,309	80,443	105,752	83,069
Other	3	-	4,368	4,368	4,193
<b>Total</b>		<b>25,309</b>	<b>84,811</b>	<b>110,120</b>	<b>87,262</b>
<b>Net income/(expenditure)</b>		<b>(25,309)</b>	<b>(10,058)</b>	<b>(35,367)</b>	<b>(22,704)</b>
<b>Net movement in funds</b>		<b>(25,309)</b>	<b>(10,058)</b>	<b>(35,367)</b>	<b>(22,704)</b>
<b>Reconciliation of funds:</b>					
<b>Total funds brought forward</b>		<b>825,371</b>	<b>79,288</b>	<b>904,659</b>	<b>927,363</b>
<b>Total funds carried forward</b>		<b>800,062</b>	<b>69,230</b>	<b>869,292</b>	<b>904,659</b>

The statement of financial activities includes all gains and losses in the year. All incoming resources and resources expended derive from continuing activities.

The notes form part of these financial statements

**NEW ORIEL HALL****BALANCE SHEET AS AT 31 DECEMBER 2021 – Company number 05688227**

2021		<b>2022</b>	
	<b>Notes</b>	<b>£</b>	<b>£</b>
<b>Fixed assets</b>			
Freehold property - New Oriel Hall	4	772,527	797,045
Improvements to Property	4	26,095	26,810
Furniture, fittings and fixtures	4	<u>10,516</u>	<u>7,365</u>
		<b>809,138</b>	<b>831,220</b>
<b>Current Assets</b>			
Cash at bank and in hand		51,623	71,409
Debtors and prepayment	5	<u>11,224</u>	<u>4,266</u>
		<b>62,847</b>	<b>75,675</b>
<b>Creditors</b>			
Amounts falling due within one year	6	<u>2,693</u>	<u>2,236</u>
<b>Net current assets</b>		<u><b>60,154</b></u>	<u><b>73,439</b></u>
<b>Total assets less current liabilities</b>		<u><b>869,292</b></u>	<u><b>904,659</b></u>
<b>Represented by: -</b>			
Restricted fund carried forward		<b>800,062</b>	825,371
Unrestricted fund carried forward		<u><b>69,230</b></u>	<u><b>79,288</b></u>
		<u><b>869,292</b></u>	<u><b>904,659</b></u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2022

The trustees have not required the charitable company to obtain an audit of its financial statements for the year ended 31 December 2022 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Section 386 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial period and of its surplus or deficit for each financial period in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

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

Trustee M Kelleher

**NEW ORIEL HALL**

**NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 DECEMBER 2022**

**1 Statutory information and accounting policies**

**Statutory information**

New Oriel Hall is a charitable company, limited by guarantee, registered in England and Wales. The company's registered number is 05688227 and its registered office can be found on the Administrative Information page. The company is also registered with the Charity Commission and their registered number is 01120867.

**Basis of accounting**

The financial statements of the charitable company, 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 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

**Incoming resources**

All incoming resources are accounted for when invoiced.

**Resources expended**

Expenditure is recognised on the accruals basis as each liability is incurred: such expenditure includes any VAT, which cannot be recovered.

Direct charitable expenditure relates to capital expenditure on the purchase and construction of New Oriel Hall, and on furniture and equipment. Such expenditure has been transferred to fixed assets and depreciated as appropriate. Where grants and donations have been received towards the purchase of fixed assets, such grants have been included in restricted funds. Such funds are being reduced by the annual charge to depreciation on those assets.

**2 Charitable activity costs**

	<b>Restricted funds £</b>	<b>Unrestricted funds £</b>	<b>Total 2022 £</b>	<b>Total 2021 £</b>
Depreciation on freehold of New Oriel Hall	25,233	-	25,233	25,233
Costs of running and maintaining the hall	<u>76</u>	<u>80,443</u>	<u>80,519</u>	<u>57,836</u>
	<u>25,309</u>	<u>80,443</u>	<u>105,752</u>	<u>83,069</u>

**3 Other costs**

	<b>2022 £</b>	<b>2021 £</b>
Examination of accounts	350	350
Accounts and payroll	736	749
Proportion of administration costs	<b>2,548</b>	2,302

Subscriptions and licences

734  
4,368

792  
4,193

6

**NEW ORIEL HALL**

**NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 DECEMBER 2022 (continued)**

**4 Fixed assets**

The amount shown as direct charitable expenditure relates to the cost to date of purchasing the following assets, which have been depreciated as follows: -

Freehold: 2% per annum - straight line  
Improvements: 2% per annum - straight line  
Furniture etc: 20% per annum - reducing balance

	£
<b>Freehold of New Oriel Hall</b>	
Cost as at 1 January 2022	1,225,942
Accumulated depreciation brought forward	428,897
Depreciation - charge in year	<u>24,518</u>
	<u>453,415</u>
As at 31 December 2022	772,527
As at 31 December 2021	<u>797,045</u>
<b>Improvements to Property</b>	
Cost as at 1 January 2022	35,748
Accumulated depreciation brought forward	8,938
Depreciation - charge in year	<u>715</u>
	<u>9,653</u>
As at 31 December 2022	26,095
As at 31 December 2021	<u>26,810</u>
<b>Furniture, fixtures and fittings</b>	
Cost as at 1 January 2022	45,478
Additions	5,780
Accumulated depreciation brought forward	38,113
Depreciation - Charge for the year	<u>2,629</u>
	<u>40,742</u>
As at 31 December 2022	<u>10,516</u>

**NEW ORIEL HALL****NOTES TO THE FINANCIAL STATEMENTS****FOR THE YEAR ENDED 31 DECEMBER 2022 (continued)****5 Debtors and prepayments**

	2022 £	2021 £
Debtors	<u>11,224</u>	<u>4,266</u>

**6 Creditors**

	2022 £	2021 £
<b>Amounts falling due within one year: -</b>		
Other creditors and accruals	<u>2,693</u>	<u>2,236</u>

**7 Trustees remuneration and related party transactions**

None of the trustees received any remuneration during the year: nor did any trustee receive reimbursement for any expenses (2020 - nil).

**8 Taxation**

The activities of the charitable company fall within the exemptions afforded by the provisions of the Corporation Tax Act 2010. Accordingly, there is no taxation charge in these accounts.

**9 Purposes of restricted funds**

These funds have been received to pay for salaries, to purchase equipment for the hall, to promote youth work and to improve the outbuildings.

**10 Restricted funds**

	Balance at 01.01.22 £	Incoming resources £	Resources expended and transfers £	Balance at 31.12.22 £
Freehold property	797,045	-	24,518	772,527
Storage building etc	26,810	-	715	26,095
Fixtures and fittings	378	-	76	302
Funds received for storage building	<u>1,138</u>	-	-	-
<b>1,138</b>	<b>825,371</b>	<b>-</b>	<b>25,309</b>	<b>800,062</b>

**11 Statement of financial activities comparatives**

Unrestricted income and endowments for 2021 consisted of £58,294 charitable activities; £6,260 donations; and £4 investments. Expenditure consisted of £57,742 charitable activities and £4,193 other. The unrestricted funds opening value was £76,665 and closed at £79,288.

Restricted income and endowments for 2021 consisted of no donations and legacies. Expenditure consisted of £25,327 charitable activities. Restricted funds opening value was £850,698 and closed at £825,371.

**NEW ORIEL HALL**

**NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 DECEMBER 2022 (continued)**

**12. Funds**

Total restricted funds at the year-end were £800,062, which consisted of £798,924 fixed assets and £1,138 money held in bank.

The unrestricted fund was £69,230, and consisted of £10,214 fixed assets, £11,224 debtors less £2,693 creditors. The balance, £50,485, was held as cash at bank.

**13. Staff costs**

Staff costs:

	2022	2021
	£	£
Salaries and fees	35,781	33,812
Pensions	<u>900</u>	<u>874</u>
Total	36,681	34,686

The average number of employees during the year was 3.

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



## NEW ORIEL HALL

### DETAILED STATEMENT OF UNRESTRICTED INCOME AND EXPENDITURE FOR THE YEAR ENDED 31 DECEMBER 2022

	Year Ended 31.12.22 £	Year Ended 31.12.21 £
<b>INCOMING RESOURCES</b>		
Hall lettings	67,833	23,094
100 Club	1,574	1,460
Bank interest	17	4
Grants	2,667	33,740
Donations and legacies	<u>2,662</u>	<u>6,260</u>
<b>Total incoming resources</b>	<b>74,753</b>	<b>64,558</b>
<b>RESOURCES EXPENDED</b>		
Staff costs	36,681	34,686
Rent and rates	3,534	1,014
Light and heat	8,201	7,401
Cleaning	4,509	3,316
Security	1,720	2,538
Repairs and renewals	14,284	2,219
Insurance	2,407	2,236
Printing and stationery	-	277
Telephone and internet	1,391	808
Office expenses	1,637	617
Advertising	624	-
Licences	734	792
Accountancy and payroll	736	749
Independent examination	350	350
Sundry expenses	331	233
Lunch club / 100 club	2,222	2,235
Donations	-	-
Library expenses	-	126
Friendship circle	311	16
Wellbeing	2,162	253
Garden	405	298
Sum Up Charges	19	24
Depreciation	2,553	1,747
<b>Total resources expended</b>	<b>84,811</b>	<b>61,935</b>
<b>Net income/(expenditure)</b>	<b>(10,058)</b>	<b>2,623</b>

This page does not form part of the statutory financial statements

**NEW ORIEL HALL**

England & Wales - Charity number 1120867

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# Accounts

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**Charity registered number: 1120867**

**Company number: 05688227**

**NEW ORIEL HALL  
REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR  
31 DECEMBER 2021**

**NEW ORIEL HALL**

**INDEX TO THE REPORT AND FINANCIAL STATEMENTS**

**FOR THE FOR THE YEAR ENDED 31 DECEMBER 2021**

**Page no**

1	Legal and administrative details
2	Trustees report
3	Report of the independent examiner
4	Statement of financial activities
5	Balance sheet
6/9	Notes to the financial statements
10	Detailed statement of unrestricted income and expenditure

**NEW ORIEL HALL**

**LEGAL AND ADMINISTRATIVE DETAILS**

**AS AT 31 DECEMBER 2021**

<b>Trustees</b>	David Lucas Jonathan Miles Linda Patterson Robert Shackell Theresa Waterhouse Michael Williams Michael Kelleher Annie Fear Austin Samson
<b>Company secretary</b>	Linda Patterson
<b>Principal office</b>	New Oriel Hall Brookleaze Buildings Larkhall BATH BA1 6RA
<b>Charity registered number</b>	1120867
<b>Company number</b>	5688227
<b>Bankers</b>	Barclays Bank plc 37 Milsom Street BATH BA1 1DW  Co-operative Bank plc Business Direct P.O. Box 250 Skelmersdale WN8 6WT
<b>Legal advisors</b>	Stone King LLP Upper Borough Court Upper Borough Walls BATH BA1 1RG
<b>Accountants</b>	Berkeley Hall Marshall Limited Chartered Accountants 6 Charlotte Street BATH BA1 2NE

**NEW ORIEL HALL  
REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 DECEMBER 2021**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 December 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 2019).

**Incorporation**

The charitable company was incorporated on 26 January 2006, and is limited by guarantee.

**Objectives**

The objectives of the charity are the provision and maintenance of New Oriel Hall, Brookleaze Buildings, Larkhall, Bath, for the use of residents in the area of benefit; without distinction of political, religious, or other opinions, including use for meetings, lectures and classes and other forms of recreation and leisure-time occupation, with the object of improving the conditions of life of the said residents.

**Review of activities**

During this year, income from the Hall lettings totalled £23,094. Added to this figure are investment income £4; 100 club income of £1,460; donations of £6,260; grants of £33,740 making a total income for this year of £64,558.

Unrestricted expenditure of the hall was £57,742 and governance costs were £4,193 giving a total of £61,935. This resulted in a net income over expenditure for the year of unrestricted funds of £2,623.

Restricted fund expenditure includes a charge of £25,233 depreciation on the freehold costs of the Hall; garden and yard refurbishment, and depreciation of other assets of £94; a total of £25,327. The depreciation on the freehold represents 2% of the costs thus allowing the initial costs to be written off over fifty-years. The actual market value of the hall is not reflected in the accounts.

**Reserves policy**

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in income, they will be able to continue the charity's current activities. Unrestricted reserves are £79,288 so in excess of this target.

**Governing document**

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

**Public Benefit**

The trustees have complied with section 4 of the 2011 Charities Act, having due regard for the Charity Commission's guidance on public benefit when reviewing the charity's aims and objectives.

**Risk factors**

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

**ON BEHALF OF THE BOARD:**

**Trustee M Kelleher**

**Date:**

## **INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF NEW ORIEL HALL**

I report on the accounts for the year ended 31 December 2021 set out on pages four to nine.

### **Responsibilities and basis of report**

As the charity trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your company's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

### **Independent examiner's statement**

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

1. accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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

Matthew Small  
FCA  
Berkeley Hall Marshall Limited  
6 Charlotte Street  
Bath  
BA1 2NE

Date:

## NEW ORIEL HALL

### STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT) FOR THE YEAR ENDED 31 DECEMBER 2021

	Notes	Restricted funds £	Unrestricted funds £	2021 Total £	2020 Total £
<b>Income and endowments from:</b>					
Donations and legacies		-	6,260	6,260	2,796
Charitable activities					
Hall letting and allied income		-	23,094	23,094	22,965
Covid Grants		-	33,740	33,740	29,828
100 Club		-	1,460	1,460	1,244
Investments		-	4	4	32
<b>Total</b>		-	<b>64,558</b>	<b>64,558</b>	<b>56,865</b>
<b>Expenditure on:</b>					
Charitable activities	2	25,327	57,742	83,069	81,816
Other	3	-	4,193	4,193	4,549
<b>Total</b>		<b>25,327</b>	<b>61,935</b>	<b>87,262</b>	<b>86,365</b>
<b>Net income/(expenditure)</b>		<b>(25,327)</b>	<b>2,623</b>	<b>(22,704)</b>	<b>(29,500)</b>
<b>Net movement in funds</b>		<b>(25,327)</b>	<b>2,623</b>	<b>(22,704)</b>	<b>(29,500)</b>
<b>Reconciliation of funds:</b>					
<b>Total funds brought forward</b>		<b>850,698</b>	<b>76,665</b>	<b>927,363</b>	<b>956,863</b>
<b>Total funds carried forward</b>		<b>825,371</b>	<b>79,288</b>	<b>904,659</b>	<b>927,363</b>

The statement of financial activities includes all gains and losses in the year. All incoming resources and resources expended derive from continuing activities.

The notes form part of these financial statements

## NEW ORIEL HALL

### BALANCE SHEET AS AT 31 DECEMBER 2021 – Company number 05688227

	Notes	£	2021 £	£	2020 £
<b>Fixed assets</b>					
Freehold property - New Oriel Hall	4		<b>797,045</b>		821,563
Improvements to Property	4		<b>26810</b>		27,525
Furniture, fittings and fixtures	4		<b><u>7,365</u></b>		<u>9,205</u>
			<b>831,220</b>		858,293
<b>Current Assets</b>					
Cash at bank and in hand		<b>71,409</b>		64,032	
Debtors and prepayment	5	<b><u>4,266</u></b>		<u>7,661</u>	
		<b>75,675</b>		71,693	
<b>Creditors</b>					
Amounts falling due within one year	6	<b><u>2,236</u></b>		<u>2,623</u>	
<b>Net current assets</b>			<b><u>73,439</u></b>		<u>69,070</u>
<b>Total assets less current liabilities</b>			<b><u>904,659</u></b>		<u>927,363</u>
<b>Represented by: -</b>					
Restricted fund carried forward			<b>825,371</b>		850,968
Unrestricted fund carried forward			<b><u>79,288</u></b>		<u>76,665</u>
			<b><u>904,659</u></b>		<u>927,363</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2021

The trustees have not required the charitable company to obtain an audit of its financial statements for the year ended 31 December 2021 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Section 386 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial period and of its surplus or deficit for each financial period in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

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

Trustee M Kelleher

## NEW ORIEL HALL

### NOTES TO THE FINANCIAL STATEMENTS

#### FOR THE YEAR ENDED 31 DECEMBER 2021

#### 1 Statutory information and accounting policies

##### Statutory information

New Oriel Hall is a charitable company, limited by guarantee, registered in England and Wales. The company's registered number is 05688227 and its registered office can be found on the Administrative Information page. The company is also registered with the Charity Commission and their registered number is 01120867.

##### Basis of accounting

The financial statements of the charitable company, 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 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

##### Incoming resources

All incoming resources are accounted for when invoiced.

##### Resources expended

Expenditure is recognised on the accruals basis as each liability is incurred: such expenditure includes any VAT, which cannot be recovered.

Direct charitable expenditure relates to capital expenditure on the purchase and construction of New Oriel Hall, and on furniture and equipment. Such expenditure has been transferred to fixed assets and depreciated as appropriate. Where grants and donations have been received towards the purchase of fixed assets, such grants have been included in restricted funds. Such funds are being reduced by the annual charge to depreciation on those assets.

#### 2 Charitable activity costs

	<b>Restricted funds</b>	<b>Unrestricted funds</b>	<b>Total 2021</b>	<b>Total 2020</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Depreciation on freehold of New Oriel Hall	<b>25,233</b>	-	<b>25,233</b>	25,233
Costs of running and maintaining the hall	<b><u>94</u></b>	<b><u>57,742</u></b>	<b><u>57,836</u></b>	<b><u>56,583</u></b>
	<b><u>25,327</u></b>	<b><u>57,742</u></b>	<b><u>83,069</u></b>	<b><u>81,816</u></b>

#### 3 Other costs

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Examination of accounts	<b>350</b>	350
Accounts and payroll	<b>749</b>	736
Proportion of administration costs	<b>2,302</b>	2,250
Subscriptions and licences	<b><u>792</u></b>	<b><u>1,213</u></b>
	<b><u>4,193</u></b>	<b><u>4,549</u></b>

## NEW ORIEL HALL

### NOTES TO THE FINANCIAL STATEMENTS

#### FOR THE YEAR ENDED 31 DECEMBER 2021 (continued)

#### 4 Fixed assets

The amount shown as direct charitable expenditure relates to the cost to date of purchasing the following assets, which have been depreciated as follows: -

Freehold: 2% per annum - straight line  
Improvements: 2% per annum - straight line  
Furniture etc: 20% per annum - reducing balance

	£
<b>Freehold of New Oriel Hall</b>	
Cost as at 1 January 2021	1,225,942
Accumulated depreciation brought forward	404,379
Depreciation - charge in year	<u>24,518</u>
	<u>428,897</u>
As at 31 December 2021	797,045
As at 31 December 2020	<u>821,563</u>
<b>Improvements to Property</b>	
Cost as at 1 January 2021	35,748
Accumulated depreciation brought forward	8,223
Depreciation - charge in year	<u>715</u>
	<u>8,938</u>
As at 31 December 2021	26,810
As at 31 December 2020	<u>27,525</u>
<b>Furniture, fixtures and fittings</b>	
Cost as at 1 January 2021	45,478
Additions	-
Accumulated depreciation brought forward	36,272
Depreciation - Charge for the year	<u>1,841</u>
	<u>38,113</u>
As at 31 December 2021	<u>7,365</u>
As at 31 December 2020	<u>9,206</u>

## NEW ORIEL HALL

### NOTES TO THE FINANCIAL STATEMENTS

#### FOR THE YEAR ENDED 31 DECEMBER 2021 (continued)

#### 5 Debtors and prepayments

	2021 £	2020 £
Debtors	<u>4,266</u>	<u>7,661</u>

#### 6 Creditors

	2021 £	2020 £
<b>Amounts falling due within one year: -</b>		
Other creditors and accruals	<u>2,236</u>	<u>2,623</u>

#### 7 Trustees remuneration and related party transactions

None of the trustees received any remuneration during the year: nor did any trustee receive reimbursement for any expenses (2020 - nil).

#### 8 Taxation

The activities of the charitable company fall within the exemptions afforded by the provisions of the Corporation Tax Act 2010. Accordingly, there is no taxation charge in these accounts.

#### 9 Purposes of restricted funds

These funds have been received to pay for salaries, to purchase equipment for the hall, to promote youth work and to improve the outbuildings.

#### 10 Restricted funds

	Balance at 01.01.21 £	Incoming resources £	Resources expended and transfers £	Balance at 31.12.21 £
Freehold property	821,563	-	24,518	797,045
Storage building etc	27,525	-	715	26,810
Fixtures and fittings	472	-	94	378
Funds received for storage building	<u>1,138</u>	-	-	<u>1,138</u>
	850,698	-	25,327	825,371

#### 11 Statement of financial activities comparatives

Unrestricted income and endowments for 2020 consisted of £54,037 charitable activities; £2,796 donations; and £32 investments. Expenditure consisted of £56,465 charitable activities and £4,549 other. The unrestricted funds opening value was £80,814 and closed at £76,665.

Restricted income and endowments for 2020 consisted of no donations and legacies. Expenditure consisted of £25,351 charitable activities. Restricted funds opening value was £876,049 and closed at £850,698.

## NEW ORIEL HALL

### NOTES TO THE FINANCIAL STATEMENTS

#### FOR THE YEAR ENDED 31 DECEMBER 2021 (continued)

##### 12. Funds

Total restricted funds at the year-end were £825,371, which consisted of £824,233 fixed assets and £1,138 money held in bank.

The unrestricted fund was £79,288, and consisted of £6,987 fixed assets, £4,266 debtors less £2,236 creditors. The balance, £70,271, was held as cash at bank.

##### 13. Staff costs

Staff costs:

	2021	2020
	£	£
Salaries and fees	33,812	33,317
Pensions	<u>874</u>	<u>697</u>
Total	34,686	34,014

The average number of employees during the year was 3.

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

## NEW ORIEL HALL

### DETAILED STATEMENT OF UNRESTRICTED INCOME AND EXPENDITURE FOR THE YEAR ENDED 31 DECEMBER 2021

	Year Ended 31.12.21 £	Year Ended 31.12.20 £
<b>INCOMING RESOURCES</b>		
Hall lettings	23,094	22,965
100 Club	1,460	1,244
Bank interest	4	32
Covid Grants	33,740	29,828
Grants and donations	<u>6,260</u>	<u>2,796</u>
<b>Total incoming resources</b>	<b>64,558</b>	<b>56,865</b>
<b>RESOURCES EXPENDED</b>		
Staff costs	34,686	34,014
Rent and rates	1,014	1,926
Light and heat	7,401	5,607
Cleaning	3,316	3,518
Security	2,538	2,392
Repairs and renewals	2,219	1,826
Insurance	2,236	2,600
Printing and stationery	277	570
Telephone and internet	808	725
Office expenses	617	1,157
Advertising	-	272
Licences	792	1,213
Accountancy and payroll	749	736
Independent examination	350	350
Sundry expenses	233	237
Lunch club / 100 club	2,235	1,113
Donations	-	54
Library expenses	126	286
Friendship circle	16	59
Wellbeing	253	-
Garden	298	176
Sum Up Charges	24	-
Depreciation	1,747	2,183
<b>Total resources expended</b>	<b>61,935</b>	<b>61,014</b>
<b>Net income/(expenditure)</b>	<b><u>2,623</u></b>	<b><u>(4,149)</u></b>

This page does not form part of the statutory financial statements

**NEW ORIEL HALL**

England & Wales - Charity number 1120867

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# Accounts

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# ANNUAL REPORT

JANUARY 1<sup>st</sup> to DECEMBER 31<sup>st</sup> 2020

Due to COVID 19 The hall was closed in mid-March & only opened again briefly in September and October. The staff were furloughed either full or part time during this time and thanks to this and funding from B&NES OF £28,358 the hall has been able to keep going through this difficult time.

## BUILDING DEVELOPMENT

- The electronic timetable has been installed; it looks great & is so much better than the boards. We can advertise classes & events alongside the regular timetable. Many thanks to councillor Joanna Wright for funding it.

## HALL ADMINISTRATION

- Naomi and Caroline & Emma were furloughed full time from March to September, from September onwards staff have been part furloughed & working part time. Emma is doing the social media from home.

## COMMUNITY ACTIVITIES

- Naomi & an amazing group of volunteers delivered weekly lunches (and a lot of cake) to around 30 people a week all through lockdown. A huge thank you to all involved.
- A puzzle lending library has been set up with lots of great donations of 1000, 500 and large piece puzzles.
- We offered a home delivery service for both books & puzzles which was well used through the year.

## PEOPLE

Lesley Bees was welcomed onto the management committee

We have a wonderful team of Hall volunteers who support the Hall, we would like to thank them for all they do.

**Charity registered number: 1120867**

**Company number: 05688227**

**NEW ORIEL HALL  
REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR  
31 DECEMBER 2020**

**NEW ORIEL HALL**

**INDEX TO THE REPORT AND FINANCIAL STATEMENTS**

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1	Legal and administrative details
2	Trustees report
3	Report of the independent examiner
4	Statement of financial activities
5	Balance sheet
6/9	Notes to the financial statements
10	Detailed statement of unrestricted income and expenditure

**NEW ORIEL HALL**

**LEGAL AND ADMINISTRATIVE DETAILS**

**AS AT 31 DECEMBER 2020**

<b>Trustees</b>	David Lucas Jonathan Miles Linda Patterson Robert Shackell Theresa Waterhouse Michael Williams Michael Kelleher Annie Fear Austin Samson
<b>Company secretary</b>	Linda Patterson
<b>Principal office</b>	New Oriel Hall Brookleaze Buildings Larkhall BATH BA1 6RA
<b>Charity registered number</b>	1120867
<b>Company number</b>	5688227
<b>Bankers</b>	Barclays Bank plc 37 Milsom Street BATH BA1 1DW  Co-operative Bank plc Business Direct P.O. Box 250 Skelmersdale WN8 6WT
<b>Legal advisors</b>	Stone King LLP 13 Queen Square BATH BA1 2HJ
<b>Accountants</b>	Berkeley Hall Marshall Limited Chartered Accountants and Statutory Auditor 6 Charlotte Street BATH BA1 2NE

**NEW ORIEL HALL  
REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 DECEMBER 2020**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 December 2020. 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).

**Incorporation**

The charitable company was incorporated on 26 January 2006, and is limited by guarantee.

**Objectives**

The objectives of the charity are the provision and maintenance of New Oriel Hall, Brookleaze Buildings, Larkhall, Bath, for the use of residents in the area of benefit; without distinction of political, religious, or other opinions, including use for meetings, lectures and classes and other forms of recreation and leisure-time occupation, with the object of improving the conditions of life of the said residents.

**Review of activities**

During this year, income from the Hall lettings totalled £22,965. Added to this figure are investment income £32; 100 club income of £1,244; donations of £2,796; grants of £29,828 making a total income for this year of £56,865.

Unrestricted expenditure of the hall was £56,465 and governance costs were £4,549 giving a total of £61,414. This resulted in a net expenditure over income for the year of unrestricted funds of £4,549.

Restricted fund expenditure includes a charge of £25,233 depreciation on the freehold costs of the Hall; garden and yard refurbishment, and depreciation of other assets of £118; a total of £25,351. The depreciation on the freehold represents 2% of the costs thus allowing the initial costs to be written off over fifty-years. The actual market value of the hall is not reflected in the accounts.

**Reserves policy**

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in income, they will be able to continue the charity's current activities. Unrestricted reserves are £76,665 so in excess of this target.

**Governing document**

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

**Public Benefit**

The trustees have complied with section 4 of the 2011 Charities Act, having due regard for the Charity Commission's guidance on public benefit when reviewing the charity's aims and objectives.

**Risk factors**

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

**ON BEHALF OF THE BOARD:**

**Trustee M Kelleher**

**Date: ..... 2021**

## **INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF NEW ORIEL HALL**

I report on the accounts for the year ended 31 December 2020 set out on pages four to nine.

### **Responsibilities and basis of report**

As the charity trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your company's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

### **Independent examiner's statement**

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

1. accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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

Matthew Small  
FCA  
Berkeley Hall Marshall Limited  
6 Charlotte Street  
Bath  
BA1 2NE

Date: .....2021

## NEW ORIEL HALL

### STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT) FOR THE YEAR ENDED 31 DECEMBER 2020

	Notes	Restricted funds £	Unrestricted funds £	2020 Total £	2019 Total £
<b>Income and endowments from:</b>					
Donations and legacies		-	2,796	2,796	7,910
Charitable activities					
Hall letting and allied income		-	22,965	22,965	70,820
Covid Grants		-	29,828	29,828	-
100 Club		-	1,244	1,244	1,236
Investments		-	32	32	81
<b>Total</b>		-	<b>56,865</b>	<b>56,865</b>	<b>80,047</b>
<b>Expenditure on:</b>					
Charitable activities	2	25,351	56,465	81,816	110,815
Other	3	-	4,549	4,549	5,723
<b>Total</b>		<b>25,351</b>	<b>61,014</b>	<b>86,365</b>	<b>116,538</b>
<b>Net expenditure</b>		<b>(25,351)</b>	<b>(4,149)</b>	<b>(29,500)</b>	<b>(36,491)</b>
<b>Net movement in funds</b>		<b>(25,351)</b>	<b>(4,149)</b>	<b>(29,500)</b>	<b>(36,491)</b>
<b>Reconciliation of funds:</b>					
<b>Total funds brought forward</b>		<b>876,049</b>	<b>80,814</b>	<b>956,863</b>	<b>993,354</b>
<b>Total funds carried forward</b>		<b>850,698</b>	<b>76,665</b>	<b>927,363</b>	<b>956,863</b>

The statement of financial activities includes all gains and losses in the year. All incoming resources and resources expended derive from continuing activities.

The notes form part of these financial statements

## NEW ORIEL HALL

### BALANCE SHEET AS AT 31 DECEMBER 2020 – Company number 05688227

	Notes	£	2020 £	£	2019 £
<b>Fixed assets</b>					
Freehold property - New Oriel Hall	4		821,563		846,081
Improvements to Property	4		27,525		28,240
Furniture, fittings and fixtures	4		<u>9,205</u>		<u>11,158</u>
			858,293		885,479
<b>Current Assets</b>					
Cash at bank and in hand		64,032		58,803	
Debtors and prepayment	5	<u>7,661</u>		<u>15,090</u>	
		71,693		73,893	
<b>Creditors</b>					
Amounts falling due within one year	6	<u>2,623</u>		<u>2,509</u>	
<b>Net current assets</b>			<u>69,070</u>		<u>71,384</u>
<b>Total assets less current liabilities</b>			<u>927,363</u>		<u>956,863</u>
<b>Represented by: -</b>					
Restricted fund carried forward			850,968		876,049
Unrestricted fund carried forward			<u>76,665</u>		<u>80,814</u>
			<u>927,363</u>		<u>956,863</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2020

The trustees have not required the charitable company to obtain an audit of its financial statements for the year ended 31 December 2020 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Section 386 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial period and of its surplus or deficit for each financial period in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The financial statements were approved by the Board of Trustees on ..... 2021 and were signed on its behalf by:

Trustee M Kelleher

## NEW ORIEL HALL

### NOTES TO THE FINANCIAL STATEMENTS

#### FOR THE YEAR ENDED 31 DECEMBER 2020

##### 1 Statutory information and accounting policies

###### Statutory information

New Oriel Hall is a charitable company, limited by guarantee, registered in England and Wales. The company's registered number is 05688227 and its registered office can be found on the Administrative Information page. The company is also registered with the Charity Commission and their registered number is 01120867.

###### Basis of accounting

The financial statements of the charitable company, 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 Companies Act 2006. The financial statements have been prepared under the historical cost convention.

###### Incoming resources

All incoming resources are accounted for when invoiced.

###### Resources expended

Expenditure is recognised on the accruals basis as each liability is incurred: such expenditure includes any VAT, which cannot be recovered.

Direct charitable expenditure relates to capital expenditure on the purchase and construction of New Oriel Hall, and on furniture and equipment. Such expenditure has been transferred to fixed assets and depreciated as appropriate. Where grants and donations have been received towards the purchase of fixed assets, such grants have been included in restricted funds. Such funds are being reduced by the annual charge to depreciation on those assets.

##### 2 Charitable activity costs

	Restricted funds £	Unrestricted funds £	Total 2020 £	Total 2019 £
Depreciation on freehold of New Oriel Hall	25,233	-	25,233	25,233
Costs of running and maintaining the hall	<u>118</u>	<u>56,465</u>	<u>56,583</u>	<u>85,582</u>
	<u>25,351</u>	<u>56,465</u>	<u>81,816</u>	<u>110,815</u>

##### 3 Other costs

	2020 £	2019 £
Examination of accounts	350	350
Accounts and payroll	736	772
Proportion of administration costs	2,250	2,526
Subscriptions and licences	<u>1,213</u>	<u>2,075</u>
	<u>4,549</u>	<u>5,723</u>

## NEW ORIEL HALL

### NOTES TO THE FINANCIAL STATEMENTS

#### FOR THE YEAR ENDED 31 DECEMBER 2020 (continued)

#### 4 Fixed assets

The amount shown as direct charitable expenditure relates to the cost to date of purchasing the following assets, which have been depreciated as follows: -

Freehold:	2% per annum - straight line
Improvements:	2% per annum - straight line
Furniture etc:	20% per annum - reducing balance

	£
<b>Freehold of New Oriel Hall</b>	
Cost as at 1 January 2020	1,225,942
Accumulated depreciation brought forward	379,861
Depreciation - charge in year	<u>24,518</u>
	<u>404,379</u>
As at 31 December 2020	821,563
As at 31 December 2019	<u>846,081</u>
<b>Improvements to Property</b>	
Cost as at 1 January 2020	35,748
Accumulated depreciation brought forward	7,508
Depreciation - charge in year	<u>715</u>
	<u>8,223</u>
As at 31 December 2020	27,525
As at 31 December 2019	<u>28,240</u>
<b>Furniture, fixtures and fittings</b>	
Cost as at 1 January 2020	45,129
Additions	349
Accumulated depreciation brought forward	33,971
Depreciation - Charge for the year	<u>2,301</u>
	<u>36,272</u>
As at 31 December 2020	<u>9,206</u>
As at 31 December 2019	<u>11,158</u>

## NEW ORIEL HALL

### NOTES TO THE FINANCIAL STATEMENTS

#### FOR THE YEAR ENDED 31 DECEMBER 2020 (continued)

#### 5 Debtors and prepayments

	2020	2019
	£	£
Prepayment - insurance	-	661
Debtors	<u>7,661</u>	<u>14,429</u>
	<u>7,661</u>	15,090

#### 6 Creditors

	2020	2019
	£	£
<b>Amounts falling due within one year: -</b>		
Other creditors and accruals	<u>2,623</u>	<u>2,509</u>

#### 7 Trustees remuneration and related party transactions

None of the trustees received any remuneration during the year: nor did any trustee receive reimbursement for any expenses (2019 - nil).

#### 8 Taxation

The activities of the charitable company fall within the exemptions afforded by the provisions of the Corporation Tax Act 2010. Accordingly, there is no taxation charge in these accounts.

#### 9 Purposes of restricted funds

These funds have been received to pay for salaries, to purchase equipment for the hall, to promote youth work and to improve the outbuildings.

#### 10 Restricted funds

	Balance at 01.01.20	Incoming resources	Resources expended and transfers	Balance at 31.12.20
	£	£	£	£
Freehold property	846,081	-	24,518	821,563
Storage building etc	28,240	-	715	27,525
Fixtures and fittings	590	-	118	472
Funds received for storage building	<u>1,138</u>	-	-	<u>1,138</u>
	<u>876,049</u>	-	<u>25,351</u>	<u>850,698</u>

#### 11 Statement of financial activities comparatives

Unrestricted income and endowments for 2019 consisted of £72,056 charitable activities; £3,910 donations; and £81 investments. Expenditure consisted of £85,434 charitable activities and £5,723 other. The unrestricted funds opening value was £91,924 and closed at £80,814.

Restricted income and endowments for 2019 consisted of no donations and legacies. Expenditure consisted of £25,381 charitable activities. Restricted funds opening value was £901,430 and closed at £876,049.

## NEW ORIEL HALL

### NOTES TO THE FINANCIAL STATEMENTS

#### FOR THE YEAR ENDED 31 DECEMBER 2020 (continued)

#### 12. Funds

Total restricted funds at the year-end were £850,698, which consisted of £849,560 fixed assets and £1,138 money held in bank.

The unrestricted fund was £76,665, and consisted of £8,733 fixed assets, £7,661 debtors less £2,623 creditors. The balance, £62,894, was held as cash at bank.

#### 13. Staff costs

Staff costs:

	2020	2019
	£	£
Salaries and fees	33,317	36,636
Pensions	<u>697</u>	<u>765</u>
Total	34,014	37,401

The average number of employees during the year was 3.

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

## NEW ORIEL HALL

### DETAILED STATEMENT OF UNRESTRICTED INCOME AND EXPENDITURE FOR THE YEAR ENDED 31 DECEMBER 2020

	Year Ended 31.12.20 £	Year Ended 31.12.19 £
<b>INCOMING RESOURCES</b>		
Hall lettings	22,965	70,820
100 Club	1,244	1,236
Bank interest	32	81
Covid Grants	29,828	-
Grants and donations	<u>2,796</u>	<u>7,910</u>
<b>Total incoming resources</b>	<b>56,865</b>	<b>80,047</b>
<b>RESOURCES EXPENDED</b>		
Staff costs	34,014	37,401
Rent and rates	1,926	3,365
Light and heat	5,607	7,031
Cleaning	3,518	8,366
Security	2,392	3,396
Repairs and renewals	1,826	12,422
Insurance	2,600	1,970
Printing and stationery	570	701
Telephone and internet	725	1,004
Office expenses	1,157	1,662
Advertising	272	92
Licences	1,213	2,075
Accountancy and payroll	736	772
Independent examination	350	350
Sundry expenses	237	750
Lunch club / 100 club	1,113	920
Donations	54	670
Library expenses	286	4,682
Friendship circle	59	159
Dancing with memories	-	45
Garden	176	83
Xmas Larks	-	599
Depreciation	2,183	2,642
<b>Total resources expended</b>	<b>61,014</b>	<b>91,157</b>
<b>Net expenditure</b>	<b><u>(4,149)</u></b>	<b><u>(11,110)</u></b>

This page does not form part of the statutory financial statements

**Charity registered number: 1120867**

**Company number: 05688227**

**NEW ORIEL HALL  
REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR  
31 DECEMBER 2020**

**NEW ORIEL HALL**

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**NEW ORIEL HALL**

**LEGAL AND ADMINISTRATIVE DETAILS**

**AS AT 31 DECEMBER 2020**

<b>Trustees</b>	David Lucas Jonathan Miles Linda Patterson Robert Shackell Theresa Waterhouse Michael Williams Michael Kelleher Annie Fear Austin Samson
<b>Company secretary</b>	Linda Patterson
<b>Principal office</b>	New Oriel Hall Brookleaze Buildings Larkhall BATH BA1 6RA
<b>Charity registered number</b>	1120867
<b>Company number</b>	5688227
<b>Bankers</b>	Barclays Bank plc 37 Milsom Street BATH BA1 1DW  Co-operative Bank plc Business Direct P.O. Box 250 Skelmersdale WN8 6WT
<b>Legal advisors</b>	Stone King LLP 13 Queen Square BATH BA1 2HJ
<b>Accountants</b>	Berkeley Hall Marshall Limited Chartered Accountants and Statutory Auditor 6 Charlotte Street BATH BA1 2NE

**NEW ORIEL HALL  
REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 DECEMBER 2020**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 December 2020. 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).

**Incorporation**

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The objectives of the charity are the provision and maintenance of New Oriel Hall, Brookleaze Buildings, Larkhall, Bath, for the use of residents in the area of benefit; without distinction of political, religious, or other opinions, including use for meetings, lectures and classes and other forms of recreation and leisure-time occupation, with the object of improving the conditions of life of the said residents.

**Review of activities**

During this year, income from the Hall lettings totalled £22,965. Added to this figure are investment income £32; 100 club income of £1,244; donations of £2,796; grants of £29,828 making a total income for this year of £56,865.

Unrestricted expenditure of the hall was £56,465 and governance costs were £4,549 giving a total of £61,414. This resulted in a net expenditure over income for the year of unrestricted funds of £4,549.

Restricted fund expenditure includes a charge of £25,233 depreciation on the freehold costs of the Hall; garden and yard refurbishment, and depreciation of other assets of £118; a total of £25,351. The depreciation on the freehold represents 2% of the costs thus allowing the initial costs to be written off over fifty-years. The actual market value of the hall is not reflected in the accounts.

**Reserves policy**

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in income, they will be able to continue the charity's current activities. Unrestricted reserves are £76,665 so in excess of this target.

**Governing document**

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

**Public Benefit**

The trustees have complied with section 4 of the 2011 Charities Act, having due regard for the Charity Commission's guidance on public benefit when reviewing the charity's aims and objectives.

**Risk factors**

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

**ON BEHALF OF THE BOARD:**

**Trustee M Kelleher**

**Date: ..... 2021**

## **INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF NEW ORIEL HALL**

I report on the accounts for the year ended 31 December 2020 set out on pages four to nine.

### **Responsibilities and basis of report**

As the charity trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your company's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

### **Independent examiner's statement**

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

1. accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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

Matthew Small  
FCA  
Berkeley Hall Marshall Limited  
6 Charlotte Street  
Bath  
BA1 2NE

Date: .....2021

## NEW ORIEL HALL

### STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT) FOR THE YEAR ENDED 31 DECEMBER 2020

	Notes	Restricted funds £	Unrestricted funds £	2020 Total £	2019 Total £
<b>Income and endowments from:</b>					
Donations and legacies		-	2,796	2,796	7,910
Charitable activities					
Hall letting and allied income		-	22,965	22,965	70,820
Covid Grants		-	29,828	29,828	-
100 Club		-	1,244	1,244	1,236
Investments		-	32	32	81
<b>Total</b>		-	<b>56,865</b>	<b>56,865</b>	<b>80,047</b>
<b>Expenditure on:</b>					
Charitable activities	2	25,351	56,465	81,816	110,815
Other	3	-	4,549	4,549	5,723
<b>Total</b>		<b>25,351</b>	<b>61,014</b>	<b>86,365</b>	<b>116,538</b>
<b>Net expenditure</b>		<b>(25,351)</b>	<b>(4,149)</b>	<b>(29,500)</b>	<b>(36,491)</b>
<b>Net movement in funds</b>		<b>(25,351)</b>	<b>(4,149)</b>	<b>(29,500)</b>	<b>(36,491)</b>
<b>Reconciliation of funds:</b>					
<b>Total funds brought forward</b>		<b>876,049</b>	<b>80,814</b>	<b>956,863</b>	<b>993,354</b>
<b>Total funds carried forward</b>		<b>850,698</b>	<b>76,665</b>	<b>927,363</b>	<b>956,863</b>

The statement of financial activities includes all gains and losses in the year. All incoming resources and resources expended derive from continuing activities.

The notes form part of these financial statements

## NEW ORIEL HALL

### BALANCE SHEET AS AT 31 DECEMBER 2020 – Company number 05688227

	Notes	£	2020 £	£	2019 £
<b>Fixed assets</b>					
Freehold property - New Oriel Hall	4		821,563		846,081
Improvements to Property	4		27,525		28,240
Furniture, fittings and fixtures	4		<u>9,205</u>		<u>11,158</u>
			858,293		885,479
<b>Current Assets</b>					
Cash at bank and in hand		64,032		58,803	
Debtors and prepayment	5	<u>7,661</u>		<u>15,090</u>	
		71,693		73,893	
<b>Creditors</b>					
Amounts falling due within one year	6	<u>2,623</u>		<u>2,509</u>	
<b>Net current assets</b>			<u>69,070</u>		<u>71,384</u>
<b>Total assets less current liabilities</b>			<u>927,363</u>		<u>956,863</u>
<b>Represented by: -</b>					
Restricted fund carried forward			850,968		876,049
Unrestricted fund carried forward			<u>76,665</u>		<u>80,814</u>
			<u>927,363</u>		<u>956,863</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2020

The trustees have not required the charitable company to obtain an audit of its financial statements for the year ended 31 December 2020 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Section 386 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial period and of its surplus or deficit for each financial period in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The financial statements were approved by the Board of Trustees on ..... 2021 and were signed on its behalf by:

Trustee M Kelleher

## NEW ORIEL HALL

### NOTES TO THE FINANCIAL STATEMENTS

#### FOR THE YEAR ENDED 31 DECEMBER 2020

#### 1 Statutory information and accounting policies

##### Statutory information

New Oriel Hall is a charitable company, limited by guarantee, registered in England and Wales. The company's registered number is 05688227 and its registered office can be found on the Administrative Information page. The company is also registered with the Charity Commission and their registered number is 01120867.

##### Basis of accounting

The financial statements of the charitable company, 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 Companies Act 2006. The financial statements have been prepared under the historical cost convention.

##### Incoming resources

All incoming resources are accounted for when invoiced.

##### Resources expended

Expenditure is recognised on the accruals basis as each liability is incurred: such expenditure includes any VAT, which cannot be recovered.

Direct charitable expenditure relates to capital expenditure on the purchase and construction of New Oriel Hall, and on furniture and equipment. Such expenditure has been transferred to fixed assets and depreciated as appropriate. Where grants and donations have been received towards the purchase of fixed assets, such grants have been included in restricted funds. Such funds are being reduced by the annual charge to depreciation on those assets.

#### 2 Charitable activity costs

	<b>Restricted funds</b>	<b>Unrestricted funds</b>	<b>Total 2020</b>	<b>Total 2019</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Depreciation on freehold of New Oriel Hall	<b>25,233</b>	-	<b>25,233</b>	25,233
Costs of running and maintaining the hall	<b><u>118</u></b>	<b><u>56,465</u></b>	<b><u>56,583</u></b>	<b><u>85,582</u></b>
	<b><u>25,351</u></b>	<b><u>56,465</u></b>	<b><u>81,816</u></b>	<b><u>110,815</u></b>

#### 3 Other costs

	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
Examination of accounts	<b>350</b>	350
Accounts and payroll	<b>736</b>	772
Proportion of administration costs	<b>2,250</b>	2,526
Subscriptions and licences	<b><u>1,213</u></b>	<b><u>2,075</u></b>
	<b><u>4,549</u></b>	<b><u>5,723</u></b>

## NEW ORIEL HALL

### NOTES TO THE FINANCIAL STATEMENTS

#### FOR THE YEAR ENDED 31 DECEMBER 2020 (continued)

#### 4 Fixed assets

The amount shown as direct charitable expenditure relates to the cost to date of purchasing the following assets, which have been depreciated as follows: -

Freehold:	2% per annum - straight line
Improvements:	2% per annum - straight line
Furniture etc:	20% per annum - reducing balance

	£
<b>Freehold of New Oriel Hall</b>	
Cost as at 1 January 2020	1,225,942
Accumulated depreciation brought forward	379,861
Depreciation - charge in year	<u>24,518</u>
	<u>404,379</u>
As at 31 December 2020	821,563
As at 31 December 2019	<u>846,081</u>
<b>Improvements to Property</b>	
Cost as at 1 January 2020	35,748
Accumulated depreciation brought forward	7,508
Depreciation - charge in year	<u>715</u>
	<u>8,223</u>
As at 31 December 2020	27,525
As at 31 December 2019	<u>28,240</u>
<b>Furniture, fixtures and fittings</b>	
Cost as at 1 January 2020	45,129
Additions	349
Accumulated depreciation brought forward	33,971
Depreciation - Charge for the year	<u>2,301</u>
	<u>36,272</u>
As at 31 December 2020	<u>9,206</u>
As at 31 December 2019	<u>11,158</u>

## NEW ORIEL HALL

### NOTES TO THE FINANCIAL STATEMENTS

#### FOR THE YEAR ENDED 31 DECEMBER 2020 (continued)

#### 5 Debtors and prepayments

	2020	2019
	£	£
Prepayment - insurance	-	661
Debtors	<u>7,661</u>	<u>14,429</u>
	<u>7,661</u>	15,090

#### 6 Creditors

	2020	2019
	£	£
<b>Amounts falling due within one year: -</b>		
Other creditors and accruals	<u>2,623</u>	<u>2,509</u>

#### 7 Trustees remuneration and related party transactions

None of the trustees received any remuneration during the year: nor did any trustee receive reimbursement for any expenses (2019 - nil).

#### 8 Taxation

The activities of the charitable company fall within the exemptions afforded by the provisions of the Corporation Tax Act 2010. Accordingly, there is no taxation charge in these accounts.

#### 9 Purposes of restricted funds

These funds have been received to pay for salaries, to purchase equipment for the hall, to promote youth work and to improve the outbuildings.

#### 10 Restricted funds

	Balance at 01.01.20	Incoming resources	Resources expended and transfers	Balance at 31.12.20
	£	£	£	£
Freehold property	846,081	-	24,518	821,563
Storage building etc	28,240	-	715	27,525
Fixtures and fittings	590	-	118	472
Funds received for storage building	<u>1,138</u>	-	-	<u>1,138</u>
	<u>876,049</u>	-	<u>25,351</u>	<u>850,698</u>

#### 11 Statement of financial activities comparatives

Unrestricted income and endowments for 2019 consisted of £72,056 charitable activities; £3,910 donations; and £81 investments. Expenditure consisted of £85,434 charitable activities and £5,723 other. The unrestricted funds opening value was £91,924 and closed at £80,814.

Restricted income and endowments for 2019 consisted of no donations and legacies. Expenditure consisted of £25,381 charitable activities. Restricted funds opening value was £901,430 and closed at £876,049.

## NEW ORIEL HALL

### NOTES TO THE FINANCIAL STATEMENTS

#### FOR THE YEAR ENDED 31 DECEMBER 2020 (continued)

##### 12. Funds

Total restricted funds at the year-end were £850,698, which consisted of £849,560 fixed assets and £1,138 money held in bank.

The unrestricted fund was £76,665, and consisted of £8,733 fixed assets, £7,661 debtors less £2,623 creditors. The balance, £62,894, was held as cash at bank.

##### 13. Staff costs

Staff costs:

	2020	2019
	£	£
Salaries and fees	33,317	36,636
Pensions	<u>697</u>	<u>765</u>
Total	34,014	37,401

The average number of employees during the year was 3.

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

## NEW ORIEL HALL

### DETAILED STATEMENT OF UNRESTRICTED INCOME AND EXPENDITURE FOR THE YEAR ENDED 31 DECEMBER 2020

	Year Ended 31.12.20 £	Year Ended 31.12.19 £
<b>INCOMING RESOURCES</b>		
Hall lettings	22,965	70,820
100 Club	1,244	1,236
Bank interest	32	81
Covid Grants	29,828	-
Grants and donations	<u>2,796</u>	<u>7,910</u>
<b>Total incoming resources</b>	<b>56,865</b>	<b>80,047</b>
<b>RESOURCES EXPENDED</b>		
Staff costs	34,014	37,401
Rent and rates	1,926	3,365
Light and heat	5,607	7,031
Cleaning	3,518	8,366
Security	2,392	3,396
Repairs and renewals	1,826	12,422
Insurance	2,600	1,970
Printing and stationery	570	701
Telephone and internet	725	1,004
Office expenses	1,157	1,662
Advertising	272	92
Licences	1,213	2,075
Accountancy and payroll	736	772
Independent examination	350	350
Sundry expenses	237	750
Lunch club / 100 club	1,113	920
Donations	54	670
Library expenses	286	4,682
Friendship circle	59	159
Dancing with memories	-	45
Garden	176	83
Xmas Larks	-	599
Depreciation	2,183	2,642
<b>Total resources expended</b>	<b>61,014</b>	<b>91,157</b>
<b>Net expenditure</b>	<b><u>(4,149)</u></b>	<b><u>(11,110)</u></b>

This page does not form part of the statutory financial statements