

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The social area & entrance have new carpet & the blue plastic chairs have been replaced by more comfortable padded ones, the lovely globe lights have been re-strung with LED lights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

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## **NEW ORIEL HALL**

### **LEGAL AND ADMINISTRATIVE DETAILS**

**AS AT 31 DECEMBER 2022**

<b>Trustees</b>	David Lucas	
	Jonathan Miles	resigned 10 June 2022
	Linda Patterson	
	Robert Shackell	
	Theresa Waterhouse	
	Michael Williams	resigned 21 March 2023
	Michael Kelleher	
	Annie Fear	
	Austin Samson	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>		-	<u>74,753</u>	<u>74,753</u>	<u>64,558</u>
<b>Expenditure on:</b>					
Charitable activities	2	25,309	80,443	105,752	83,069
Other	3	-	<u>4,368</u>	<u>4,368</u>	<u>4,193</u>
<b>Total</b>		<u>25,309</u>	<u>84,811</u>	<u>110,120</u>	<u>87,262</u>
<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>		<u>825,371</u>	<u>79,288</u>	<u>904,659</u>	<u>927,363</u>
<b>Total funds carried forward</b>		<u>800,062</u>	<u>69,230</u>	<u>869,292</u>	<u>904,659</u>

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			2022		
	Notes	£	£	£	£
<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>	
		62,847		75,675	
<b>Creditors</b>					
Amounts falling due within one year	6	<u>2,693</u>		<u>2,236</u>	
<b>Net current assets</b>			<u>60,154</u>		<u>73,439</u>
<b>Total assets less current liabilities</b>			<b>869,292</b>		<b>904,659</b>
<b>Represented by: -</b>					
Restricted fund carried forward			800,062		825,371
Unrestricted fund carried forward			<u>69,230</u>		<u>79,288</u>
			<b>869,292</b>		<b>904,659</b>

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

	Restricted funds £	Unrestricted funds £	Total 2022 £	Total 2021 £
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

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

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
	<hr/>	<hr/>
<b>Total resources expended</b>	<b>84,811</b>	<b>61,935</b>
	<hr/>	<hr/>
<b>Net income/(expenditure)</b>	<b>(10,058)</b>	<b>2,623</b>
	<u>          </u>	<u>          </u>

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	
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**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**

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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').

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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>		-	<u>74,753</u>	<u>74,753</u>	<u>64,558</u>
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<b>Total funds brought forward</b>		<u>825,371</u>	<u>79,288</u>	<u>904,659</u>	<u>927,363</u>
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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			2022		
	Notes	£	£	£	£
<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>	
		62,847		75,675	
<b>Creditors</b>					
Amounts falling due within one year	6	<u>2,693</u>		<u>2,236</u>	
<b>Net current assets</b>			<u>60,154</u>		<u>73,439</u>
<b>Total assets less current liabilities</b>			<b>869,292</b>		<b>904,659</b>
<b>Represented by: -</b>					
Restricted fund carried forward			800,062		825,371
Unrestricted fund carried forward			<u>69,230</u>		<u>79,288</u>
			<b>869,292</b>		<b>904,659</b>

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

	Restricted funds £	Unrestricted funds £	Total 2022 £	Total 2021 £
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

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

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
	<hr/>	<hr/>
<b>Total resources expended</b>	<b>84,811</b>	<b>61,935</b>
	<hr/>	<hr/>
<b>Net income/(expenditure)</b>	<b>(10,058)</b>	<b>2,623</b>
	<u><u>)</u></u>	<u><u></u></u>

This page does not form part of the statutory financial statements