

Oasis Community Hub: Bath

England & Wales · Charity number 1138904

Details

Other names	OASIS COMMUNITY HUB: IMMINGHAM
Status	Registered
Legal form	Charitable company
Company number	07236345
Registered	2010-11-10
Register	View on the Charity Commission register

Contact

Address	The Oasis Centre 1A Kennington Road London SE1 7QP
Phone	020 7921 4200
Email	churchadmin@oasisbath.org

Activities

Objects: 1 THE ADVANCEMENT FOR THE PUBLIC BENEFIT OF EDUCATION2 THE ADVANCEMENT OF HEALTH AND THE PRESERVATION AND PROTECTION OF PUBLIC HEALTH GENERALLY3 THE RELIEF OF PERSONS WHO ARE IN NEED, HARDSHIP OR DISTRESS AND THE PREVENTION AND RELIEF OF POVERTY

Activities: The Hub has a developing range of community activities to serve the community in and around Bath. These include a church, community development activities, food poverty programmes, intergenerational activities and making the building available for other groups to use.

Classification

- **How:** Provides Human Resources, Provides Services, Provides Advocacy/advice/information
- **What:** General Charitable Purposes, Education/training, The Advancement Of Health Or Saving Of Lives, The Prevention Or Relief Of Poverty, Amateur Sport, Economic/community Development/employment
- **Who:** Children/young People, Elderly/old People, The General Public/mankind

Geography

- **Area of benefit:** UNDEFINED. IN PRACTICE, LOCAL.
- Bath And North East Somerset

Finances

Period end	Income	Expenditure	Assets	Employees
2024-08-31	£249,682	£275,511	-	-
2023-08-31	£245,664	£224,282	-	-
2022-08-31	£214,755	£170,222	-	-
2021-08-31	£152,576	£148,453	-	-
2020-08-31	£136,700	£97,909	-	-

Trustees

Name	Role	Appointed
Andy Ide		2025-04-22
Joanne Naomi Rich		2022-04-28
Massimiliano Giulio Francesco Savenije		2026-01-21
Rev Robert John Trickey		2019-09-16

Accounts

Registered number: 07236345

Charity number: 1138904

OASIS COMMUNITY HUB: BATH
(A company limited by guarantee)

DIRECTORS' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2024

OASIS COMMUNITY HUB: BATH
(A company limited by guarantee)

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OASIS COMMUNITY HUB: BATH
(A company limited by guarantee)

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE COMPANY, ITS DIRECTORS AND ADVISERS
FOR THE YEAR ENDED 31 AUGUST 2024**

Directors

R Trickey
D Vernalls
L Hughes
J Rich

Company registered number

07236345

Charity registered number

1138904

Registered office

1 Kennington Road, London, SE1 7QP

Company secretary

K Agar

Independent Auditor

Mercer & Hole LLP
21 Lombard Street
London
EC3V 9AH

OASIS COMMUNITY HUB: BATH
(A company limited by guarantee)
DIRECTORS' REPORT
FOR THE YEAR ENDED 31 AUGUST 2024

The Directors (who are also Trustees of the charity for the purposes of the Charities Act) present their annual report together with the audited financial statements of Oasis Community Hub: Bath (the company) for the year ended 31 August 2024. The Directors confirm that the annual report and financial statements of the company comply with the current statutory requirements, the requirements of the company's governing document and the provisions of the Charities SORP 2019 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).

Structure, governance and management

a. CONSTITUTION

The company is registered as a charitable company limited by guarantee and was set up by a Memorandum of Association on 27/04/2010 and is a registered charity number 1138904.

The principal objects of the Company are the advancement for the public benefit of education and health, the preservation and protection of public health generally, the relief of persons who are in need, hardship or distress and the prevention and relief of poverty.

The Directors confirm that they have paid due regard to the guidance contained in the Charity Commission's general guidance on public benefit when setting the charity's objectives and planning its activities.

The company name was changed on 29 April 2019 to Oasis Community Hub: Bath. The previous known name was Oasis Community Hub: Immingham.

b. METHOD OF APPOINTMENT OR ELECTION OF DIRECTORS

The management of the Company is the responsibility of the Directors who are elected and co-opted under the terms of the Articles of Association. The appointment of new directors is at the discretion of the existing directors (and/or the Guarantor, Oasis Community Partnerships).

c. POLICIES ADOPTED FOR THE INDUCTION AND TRAINING OF DIRECTORS

Policies for the induction and training of new directors follow those of the ultimate parent, Oasis Charitable Trust.

d. ORGANISATIONAL STRUCTURE AND DECISION MAKING

Oasis Community Hub: Bath (the Company) is a company limited by guarantee, whose registered number is 07236345. It is also a registered charity, number 1138904. The Company is governed by a Memorandum and Articles of Association of 27th April 2010. The Company is controlled by the Directors who are also the Trustees. Oasis Community Partnerships is the immediate parent and guarantor. The Company does not have a share capital. Directors are appointed by a majority of other Directors or the Guarantor. The Directors have delegated the day to day activity of the Company to the hub Leader, but retain responsibility for major strategic and governance decisions.

The Company was established in furtherance of Oasis Charitable Trust and Oasis Community Partnership's intention to deliver individual and community transformation through local community hubs. As each Hub will need to respond to the issues and needs arising in their own locality and in order to engage local involvement each hub will operate as an independent legal entity but expressing the consistent ethos of Oasis.

OASIS COMMUNITY HUB: BATH
(A company limited by guarantee)
DIRECTORS' REPORT (continued)
FOR THE YEAR ENDED 31 AUGUST 2024

e. RISK MANAGEMENT

The Directors have assessed the major risks to which the company is exposed, in particular those related to the operations and finances of the company and are satisfied that systems and procedures are in place to mitigate our exposure to the major risks.

The Directors consider that Oasis Community Hub: Bath has adequate resources to continue in operational existence for the foreseeable future and, for this reason, the Directors continue to adopt the going concern basis in preparing the accounts.

Objectives and Activities

The objective of the company is to operate as a catalyst for community transformation by facilitating improvements in the lives of individuals and community activity and cohesion. This will be achieved by identify and understanding the needs and issues within the community and by applying the Oasis Ethos to everything. The Oasis Ethos is:

- A passion to include everyone.
- A desire to treat everyone equally, respecting differences.
- A commitment to healthy and open relationships.
- A deep sense of hope that things can change and be transformed.
- A sense of perseverance to keep going for the long haul.

Oasis Hubs will typically include activities in education, youth and children's work, community empowerment, housing, advice and support, personal and spiritual development and health and wellbeing.

Oasis Hub Bath - Achievements and Performance 2023/24

The vision of Oasis Hub Bath is for community – a place where everyone is included, makes a contribution and reaches their God-given potential. We do this through delivering and hosting a range of community work, partly funded and supported by members of our church, Oasis Church Bath. Oasis Hub Bath delivers community work in a tiered delivery model, facilitating activity both within our building Oasis Church Bath, and in other areas of the city when needed.

Direct Delivery – community work that Oasis Hub Bath delivers:

- We run an affordable food pantry in the city centre, which, including our other pantry (see below), has a total number of 367 beneficiaries. Pantry members pay a small weekly fee to access a range of food each week and can also stay after their shop to enjoy free refreshments as well as the chance to connect with other members and our friendly volunteer team.
- Our pantry continues to provide additional wrap around support through the co-location of other services from partner organisations, who attend our pantry regularly to meet pantry members as an alternative to cold contact referrals.
- We have continued to deliver Oasis Living Room, our warm space project that ran from December 2023 – March 2024, funded by the Community Cost of Living Fund (CCLF). This funding also enabled us to provide a winter pop-up pantry that ran alongside Living Room, helping an extra 47 people to access affordable food in the most challenging and expensive time of the year. Living Room was a huge success, with participants telling us it helped them feel less lonely, form new friendships and eat more nutritious food.

OASIS COMMUNITY HUB: BATH

(A company limited by guarantee)

DIRECTORS' REPORT (continued) FOR THE YEAR ENDED 31 AUGUST 2024

Partnership Delivery – community work that Oasis Hub Bath delivers in partnership with one or more organisation:

- We have successfully delivered a Trauma Informed Yoga Class in partnership with Focus Counselling and Active Stillness. The yoga class was delivered by Active Stillness, supported by Focus Counselling who provided a staff member to attend each class, and organised by us as we sourced funding and provided a venue. The impact of the class has been incredible, far exceeding our expectations. It has helped those who have experienced trauma to learn skills to regulate their emotions and deal with difficult feelings. One participant told us “I felt so different after class, in a good way and that feeling lasted for a long time”. We’re excited to have funding this to deliver the course again, next time with Bath Mind as our partner.
- Our Roundhill Pantry, run in partnership with four other organisations continues to run well, and has been benefitted by the upgrade of its venue including new toilets and kitchen. We have also welcomed an additional partner – Bath Methodist Church.

Hosted Delivery – community work that Oasis Hub Bath hosts in our building:

- Our basement community space continued to be home to Bath Mind’s ‘Breathing Space’ project, open every night of the year for those who are experiencing a mental health crisis. We will say goodbye to Bath Mind in November 2024 as they relocate to new premises due to funding challenges.
- Focus Counselling were based in our building and ran their office and counselling sessions in various spaces, but are moving into larger, sole use premises in September 2024.
- Oasis Church Bath continues to be home to six different addiction support groups including Alcoholics Anonymous, Narcotics Anonymous and Cocaine Addicts Anonymous groups.
- ‘Cook It’ – a free healthy cookery course for families has been held successfully at Oasis Church Bath, delivered by the HCRG Care Group. Six families completed the course which covered topics such as eating your 5 a day, the eat-well guide, portion size and healthy snacking.

Wider Achievements

- Our church community continues to grow sustainably and we have seen an increase in weekly attendance as well as new people joining the church with a Newcomers Micro Hub and Newcomers coffee events being delivered this year.
- We were chosen as charity of the year for a local shop called ‘Community Matters’ who donated all their profits to us in 2023, totalling £57,190.89!
- We successfully recruited a Minister in Training which has significantly freed up our Hub Leader’s capacity and been a real asset to our team.
- We have continued to contribute to the Oasis Church Network, with our Hub Leader line managing the Oasis Church Reading Church Leader, engaging in conversations with interested churches and working with other members of the national team to create a podcast series.
- We have a wonderful, dedicated and hard-working staff and volunteer team.
- We’re proud of our reputation in our city and beyond, as people know we deliver high quality work and support who we are and what we do.
- We were delighted to participate in the first ever Bath Pride event in August, taking part in the march as a community, and appearing on the BBC national news app as well as local news to talk about being an affirming church.
- We have invested further in our team by providing a mental health awareness course for our volunteers, training four of our team as qualified mental health first aiders, and holding a staff team day focused on the enneagram. We also held a staff and governance group away day to begin the creation of our new 2023 – 2026 Hub Plan.
- While finances are challenging, overall we can be encouraged by a total income increase of 17%, a general giving increase of 4% and a 22% increase in money received through grants.
- We have radically improved our ground floor community space and made it more inclusive to our neurodivergent community members by installing acoustic softening panels (in the shape of clouds!) and dimmable lights.
- We have improved our community voice and participation levels by developing Oasis Letterbox. This has included our annual impact survey, informal conversations and a focus group. This feedback has helped us to make important changes. We’ve also seen an increase in pantry members becoming volunteers.

OASIS COMMUNITY HUB: BATH
(A company limited by guarantee)
DIRECTORS' REPORT (continued)
FOR THE YEAR ENDED 31 AUGUST 2024

Relationship of Oasis Community Hub: Bath to other Oasis companies

The Hub has two relationships with the wider Oasis group:

1. With the national group of Oasis organisations.
2. With the Oasis Community Partnerships group.

These are described below as follows:

1. The national Oasis Group

The Oasis family of charities in the UK has been structured to enable the entire group to benefit from working together towards national objectives, while at the same time being able to deliver maximum impact in local communities. The challenge of running a national charity is in ensuring the correct needs are being addressed in local communities, while the advantage is working collaboratively at a national level to minimise cost locally and benefitting from the value of interdependent working. This 'hybrid structure' has been developed to ensure that local ownership and oversight is achieved whilst leveraging economies of scale.

At a national level, Oasis Charitable Trust is responsible for all Oasis' activities in the UK and is the parent company for three national subsidiaries. These are:

1. Oasis Community Learning – a multi-academy chain running 53 academies across England.
2. Oasis Community Partnerships – a charity delivering community development work.
3. Oasis Community Housing – a housing charity supporting vulnerable adults and young people.

2. The Oasis Community Partnerships Group

Within this group structure, Oasis Community Partnerships is responsible for all of Oasis' community development work in the UK. It is the national holding company for 20 local Oasis Community Hubs, delivering integrated community development work in a number of targeted neighbourhoods across the country.

Oasis Community Hub: Bath is a local subsidiary of Oasis Community Partnerships, which, in the same way as the main group structure, is also a hybrid model. This enables sharing of resources, best practice and central support functions while Oasis Community Hub: Bath operates locally in order to respond appropriately to the needs of the local area. As a result, Oasis Community Hub: Bath benefits from higher quality and cheaper infrastructure than it would be able to access as entirely standalone organisation.

Financial review

The total incoming resources during the year ended 31 August 2024 amounted to £249,682 (2023: £245,664). Expenditure amounted to £275,511 (2023: £224,282). The overall result is a deficit of £25,829 (2023: surplus of £21,382) leaving retained funds of £94,688 (2023: £120,517).

It is the intention of the Directors that in due course Oasis Community Hub: Bath will establish and retain sufficient funds to cover the running costs for three months.

Reserves

The Directors continue to review the Hub's need for reserves in line with the guidance issued by the Charity Commission and have adopted a policy to set aside funds of approximately three months running costs which we estimate to be £68,900 (2022/23: £56,000). Some staff are working on restricted projects and therefore some of the three months running costs are held within restricted funds. We have sufficient reserves to guard against unexpected downturns in financial performance. The total level of funds as at 31 August 2024 is £94,688 (2023: £120,517), with unrestricted funds of £4,781 (2023: £22,191) and restricted funds of £89,907 (2023: £98,326). The reserves policy has therefore been met.

OASIS COMMUNITY HUB: BATH

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DIRECTORS' REPORT (continued) FOR THE YEAR ENDED 31 AUGUST 2024

Going concern

The Directors have considered the risks to the Hub, including the current crisis around the cost of living. The Directors have confirmed that the major sources of grant funding are committed and furthermore, the Directors are confident that costs will only be incurred to the extent that funding is secured. The Directors are confident that the Hub has adequate resources to continue operating for the foreseeable future and, for this reason, the Trustees continue to adopt the going concern basis in preparing the accounts.

Plans for the future

In one year...

- To roll out our new 2023 – 2026 Hub Plan and ensure this plan is known and owned by all staff and volunteers.
- To secure core funding for our community work salaries and other core costs.
- To secure funding to replace our church building's boiler, which is nearing the end of its life.
- To develop plans for phase 1 of our building refurbishment plans, which is focused on improving accessibility to our spaces.
- Secure funding to retain a Minister in Training or newly accredited minister for two more years.
- To recruit a volunteer Fundraising Champion and Fundraising Action Group, made up of community members with fundraising knowledge and expertise.
- To deliver adapted Oasis Kitchen sessions based on specific, member selected topics e.g. cooking with an air fryer.
- To deliver a Trauma Informed Yoga Class in partnership with Bath Mind.
- To begin a dance class and accompanying parent/carer group for neurodivergent young people and their families, led by one of our community members.
- To explore the development of an LGBT+ chaplain role, working across FE and HE educational institutions.

In three years...

- To have funded phase 1 and developed plans for phase 2 of our building refurbishment plans, which are focused on improving efficiency and sustainability.
- To have grown our trustee numbers.
- To have sourced multi-year funding for our pantries, Oasis Kitchen and Living Room projects.
- To develop staff roles and reshuffle our staff structure to allow for growth and progression.

In five years...

- To develop plans for phase 3 of our building refurbishment plans, which are focused on improving our church space.

OASIS COMMUNITY HUB: BATH
(A company limited by guarantee)
DIRECTORS' REPORT (continued)
FOR THE YEAR ENDED 31 AUGUST 2024

DIRECTORS' RESPONSIBILITIES STATEMENT

The Directors (who are also Trustees of Oasis Community Hub: Bath for the purposes of charity law) are responsible for preparing the Directors' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Directors to prepare financial statements for each financial year. Under company law the Directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the Directors are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The Directors are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

PROVISION OF INFORMATION TO AUDITOR

Each of the persons who are Directors at the time when this Directors' report is approved has confirmed that:

- so far as that Director is aware, there is no relevant audit information of which the charitable company's auditor is unaware, and
- that Director has taken all the steps that ought to have been taken as a Director in order to be aware of any information needed by the charitable company's auditor in connection with preparing its report and to establish that the charitable company's auditor is aware of that information.

OASIS COMMUNITY HUB: BATH
(A company limited by guarantee)
DIRECTORS' REPORT (continued)
FOR THE YEAR ENDED 31 AUGUST 2024

AUDITOR

The directors have agreed with the continuation of Mercer & Hole LLP and in accordance with the company's articles, a resolution proposing that Mercer & Hole LLP be reappointed as auditor of the company will be put at a General Meeting.

In preparing this report, the Directors have taken advantage of the small companies exemptions provided by section 415A of the Companies Act 2006.

This report was approved by the Directors on 12 March 2025 and signed on their behalf, by:

A handwritten signature in black ink, appearing to read 'D Vernalls', written in a cursive style.

D Vernalls
Director

OASIS COMMUNITY HUB: BATH
(A company limited by guarantee)

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF OASIS COMMUNITY HUB: BATH

Opinion

We have audited the financial statements of Oasis Community Hub: Bath (the 'charitable company') for the year ended 31 August 2024 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cashflows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 August 2024 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

OASIS COMMUNITY HUB: BATH

(A company limited by guarantee)

Independent Auditor's Report to the Members of Oasis Community Hub: Bath

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Trustees' Report, which includes the Directors' Report prepared for the purposes of Company Law for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Directors' Report which is included in the Trustees' Report, has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Directors' Report or the Trustees' Report.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit, or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies exemption in preparing the Trustees' Report and from the requirement to prepare a Strategic Report.

Responsibilities of trustees

As explained more fully in the Trustees' responsibilities statement, the trustees (who are also the directors of the charitable company for the purpose of company law), are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

OASIS COMMUNITY HUB: BATH

(A company limited by guarantee)

Independent Auditor's Report to the Members of Oasis Community Hub: Bath

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

Explanation as to what extent the audit was considered capable of detecting irregularities, including fraud

Based on our understanding of the company and industry, we identified that the principal risks of non-compliance with laws and regulations related to breaches in Health & Safety and General Data Protection Regulations, and we considered the extent to which non-compliance may have a material effect on the financial statements. We also considered those laws and regulations that have a direct impact on the preparation of the financial statements such as the Companies Act 2006.

We evaluated management's incentives and opportunities for fraudulent manipulation of the financial statements and the financial report (including the risk of override of controls), and determined that the principal risks were related to posting inappropriate entries including journals to overstate revenue or understate expenditure, and management bias in accounting estimates.

Audit procedures performed by the engagement team included:

- discussions with management, including considerations of known or suspected instances of non-compliance with laws and regulations and fraud;
- evaluation of the operating effectiveness of management's controls designed to prevent and detect irregularities;
- identifying and testing journal entries.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. For example, the further removed non-compliance with laws and regulations (irregularities) is from the events and transactions reflected in the financial statements, the less likely the inherently limited procedures required by auditing standards would identify it. In addition, as with any audit, there remained a higher risk of non-detection of irregularities, as these may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

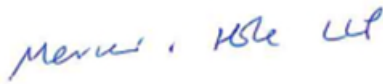
OASIS COMMUNITY HUB: BATH
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Independent Auditor's Report to the Members of Oasis Community Hub: Bath

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Helen Cain, *Senior Statutory Auditor*

For and on behalf of Mercer & Hole LLP, Statutory Auditor

Mercer & Hole LLP is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006

21 Lombard Street
London
EC3V 9AH

Date: 13 March 2025

OASIS COMMUNITY HUB: BATH
(A company limited by guarantee)
STATEMENT OF FINANCIAL ACTIVITIES
(Incorporating an Income and Expenditure Account)
FOR THE YEAR ENDED 31 AUGUST 2024

	Note	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
INCOME					
Gifts & Donations	2	98,144	35,134	133,278	144,738
Charitable activities	3	18,887	78,464	97,351	78,686
Other income		798	18,255	19,053	22,240
TOTAL		117,829	131,853	249,682	245,664
EXPENDITURE					
Charitable activities	4	156,914	118,597	275,511	224,282
TOTAL		156,914	118,597	275,511	224,282
MOVEMENT IN TOTAL FUNDS FOR THE YEAR - NET INCOME FOR THE YEAR					
		(39,085)	13,256	(25,829)	21,382
Transfers between funds		21,675	(21,675)	-	-
<i>Total funds at 1 September 2023</i>		<i>22,191</i>	<i>98,326</i>	<i>120,517</i>	<i>99,135</i>
TOTAL FUNDS AT 31 AUGUST 2024		4,781	89,907	94,688	120,517

The notes on pages 16 to 22 form part of these financial statements.

OASIS COMMUNITY HUB: BATH
(A company limited by guarantee)

Registered Number: 07236345

BALANCE SHEET
AS AT 31 AUGUST 2024

	Note	£	2024	£	£	2023	£
CURRENT ASSETS							
Cash at bank			94,612			97,819	
Debtors	7		6,374			30,595	
			100,986			128,414	
CREDITORS: amounts falling due within one year							
	8		(6,298)			(7,897)	
NET CURRENT ASSETS						94,688	120,517
NET ASSETS						94,688	120,517
CHARITY FUNDS							
Restricted funds	10		89,907			98,326	
Unrestricted funds	10		4,781			22,191	
TOTAL FUNDS						94,688	120,517

The financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

The financial statements were approved by the Directors 12 March 2025 and signed on their behalf, by:



D Vernalls
Director

The notes on pages 16 to 22 form part of these financial statements.

OASIS COMMUNITY HUB: BATH
(A company limited by guarantee)

STATEMENT OF CASHFLOWS
FOR THE YEAR ENDED 31 AUGUST 2024

	2024 £	2023 £
Cash flows from operating activities		
Net (expenditure)/income for the year	(25,830)	21,382
Reconciliation to cash generated from operations		
Decrease/(Increase) in debtors	24,223	(30,595)
(Decrease)/Increase in creditors	(1,600)	3,967
	<u>(3,207)</u>	<u>(5,246)</u>
Net cash used in operating activities		
	<u>(3,207)</u>	<u>(5,246)</u>
Cash flow statement		
Net cash used in operating activities	(3,207)	(5,246)
	<u>(3,207)</u>	<u>(5,246)</u>
Net decrease in cash in the year		
	<u>(3,207)</u>	<u>(5,246)</u>
Reconciliation of net cash flow movements to net funds		
Net decrease in cash in the year	(3,207)	(5,246)
At 1 September	97,819	103,065
	<u>94,612</u>	<u>97,819</u>
At 31 August		
	<u>94,612</u>	<u>97,819</u>
Consisting of:		
Bank Accounts	94,612	97,819
	<u>94,612</u>	<u>97,819</u>

Analysis of changes in net debt:

	1 September 2023 £	Cash flows £	31 August 2024 £
Cash and cash equivalents	97,819	(3,207)	94,612

The notes on pages 16 to 22 form part of these financial statements.

OASIS COMMUNITY HUB: BATH

(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2024

1. ACCOUNTING POLICIES

1.1 Basis of preparation of financial statements

The accounts (financial statements) have been prepared in accordance with the Charities SORP (FRS102) applicable to charities preparing their accounts in accordance with FRS102 the Financial Reporting Standard applicable in the UK and Republic of Ireland and the Charities Act 2011 and UK Generally Accepted Practice as it applies from 1 January 2019. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

1.2 Company status

The company is a company limited by guarantee, incorporated and domiciled in the UK and is a public benefit entity. Oasis Community Partnerships is the sole member of the company. The address of the registered office is 1 Kennington Road, London, SE1 7QP. In the event of the company being wound up, the liability in respect of the guarantee is limited to £1 per member of the company.

1.3 Going concern

The Directors have considered the risks to the Hub, including the current crisis around the increased cost of living, and these include the ability for the Hub to carry out its activities. In reviewing the going concern no material uncertainty has been identified. Sufficient funds are held and there are no future material uncertainties relating to future income and therefore we consider it is appropriate to adopt the going concern approach and the company will continue to adopt the going concern basis in preparing the financial reports.

1.4 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Directors in furtherance of the general objectives of the company and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors which have been raised by the company for particular purposes. The cost of raising and administering such funds are charged against the specific fund.

1.5 Income

Income is included in the Statement of Financial Activities when the company is legally entitled to the income and the amount can be quantified with reasonable accuracy and the likelihood of receipt of the income is probable. Income includes gifts and donations and grants. Gifts and donations are recognised when receivable and grant income is recognised in the period applicable for the grant funding.

1.6 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Expenditure on charitable activities includes the costs of educational activities undertaken to further the purposes of the charity and their associated support costs.
- Other expenditure represents those items not falling into any other heading.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred

OASIS COMMUNITY HUB: BATH

(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS (Cont.) FOR THE YEAR ENDED 31 AUGUST 2024

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back-office costs, finance, personnel, payroll and governance costs which support the Hub's operations and activities.

1.7 Pensions

The Company operates a defined contribution pension scheme. Contributions are charged to the income and expenditure account as they become payable in accordance with the rules of the scheme

1.8 Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

1.9 Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid after taking account of any trade discounts due.

1.10 Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

1.11 Financial instruments

The company has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value. Financial assets held at amortised cost comprise cash and bank and in hand, together with trade and other debtors. Financial liabilities held at amortised cost comprise bank loans and overdrafts, trade and other creditors.

1.12 Critical accounting judgements and key sources of estimation uncertainty

In the application of the company's accounting policies, the directors are required to make judgements, estimates, assumptions about the carrying values of assets and liabilities that are not readily apparent from other sources. The estimates and underlying assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an on-going basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period or in the period of the revision and future periods if the revision affects the current and future periods.

In the view of the directors, no assumptions concerning the future or estimation uncertainty affecting assets and liabilities at the balance sheet date are likely to result in a material adjustment to their carrying amounts in the next financial year.

2. DONATIONS

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Donations	98,144	35,134	133,278	144,738

OASIS COMMUNITY HUB: BATH

(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS (Cont.) FOR THE YEAR ENDED 31 AUGUST 2024

3. INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Grants	600	78,464	79,064	61,862
Venue Hire Income	16,452	-	16,452	16,824
SLA Income	1,835	-	1,835	-
Charitable Income	<u>18,887</u>	<u>78,464</u>	<u>97,351</u>	<u>78,686</u>

4. DIRECT COSTS

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Staff costs	90,251	37,524	127,775	116,882
Consultancy costs	1,205	6,535	7,740	1,829
Building repairs and maintenance	509	-	509	5,703
Building improvements	-	10,782	10,782	583
Training costs	4,349	4,546	8,895	3,367
Health & Safety	1,296	-	1,296	541
Equipment	3,572	10,762	14,334	14,282
Cleaning	10,657	-	10,657	10,119
Utility costs	9,168	-	9,168	7,206
Telephone and internet	2,499	912	3,411	3,511
Consumable supplies	1,221	27,892	29,113	19,430
Publicity and website	1,267	157	1,424	1,393
Subscriptions and memberships	4,217	12,420	16,637	12,397
Office costs	2,952	232	3,184	1,537
Travel and subsistence	2,626	325	2,951	406
Governance costs	3,750	-	3,750	3,450
Other costs	17,375	6,510	23,885	21,646
Total Direct Costs	<u>156,914</u>	<u>118,597</u>	<u>275,511</u>	<u>224,282</u>

The costs above are classified as:

	Direct Costs 2024 £	Support Costs 2024 £	Governance costs 2024 £	Total costs 2024 £	Total costs 2023 £
Total	<u>271,761</u>	<u>-</u>	<u>3,750</u>	<u>275,511</u>	<u>224,282</u>

OASIS COMMUNITY HUB: BATH
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS (Cont.)
FOR THE YEAR ENDED 31 AUGUST 2024

5. STAFF NUMBER AND EMOLUMENTS

	Total 2024 £	<i>Total 2023 £</i>
Staff emoluments	111,435	<i>103,154</i>
Social security costs	8,401	<i>7,185</i>
Pension costs	7,939	<i>6,543</i>
Total	<u>127,775</u>	<i><u>116,882</u></i>

The company has no employees other than the directors who did not receive any remuneration during the year (2023: nil). All staff are employed by Oasis Community Partnerships, the immediate parent undertaking, and the costs of those staff employed by Oasis Community Partnerships but who work for Oasis Community Hub: Bath are recharged to the company, these costs are reflected above. During the year the average number of employees was 6 (2023: 6). No employees received remuneration amounting to more than £60,000 in the year (2023: £nil).

The pension costs above relate to a defined contribution scheme, which is operated by Oasis Charitable Trust and were all charged to unrestricted or restricted expenditure, depending on the project the staff member is attributed to.

The Hub leader is the key management personnel, and the salary and pension cost of key management personnel for the year is £50,224 (2023: £47,007).

6. NET INCOME

This is stated after charging:

	2024 £	<i>2023 £</i>
Auditor's remuneration	<u>3,150</u>	<i><u>3,000</u></i>

During the year, no Director received any remuneration, benefits in kind or reimbursement of expenses (2023 - £NIL).

7. DEBTORS

	2024 £	<i>2023 £</i>
Trade debtors	6,374	<i>30,595</i>
	<u>6,374</u>	<i><u>30,595</u></i>

OASIS COMMUNITY HUB: BATH

(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2024**

8. CREDITORS:
Amounts falling due within one year

	2024	2023
	£	£
Trade creditors	5,380	6,928
Amounts owed to OCP	918	969
	6,298	7,897

9. ANALYSIS OF NET ASSETS BETWEEN FUNDS – 2024

	Restricted funds 2024 £	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Current assets	90,657	10,329	100,986	128,414
Current liabilities	(750)	(5,548)	(6,298)	(7,897)
	89,907	4,781	94,688	120,517

ANALYSIS OF NET ASSETS BETWEEN FUNDS -2023

	Restricted funds 2023 £	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Current assets	98,470	29,944	128,414	103,065
Current liabilities	(144)	(7,753)	(7,897)	(3,930)
	98,326	22,191	120,517	99,135

OASIS COMMUNITY HUB: BATH

(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS (Cont.) FOR THE YEAR ENDED 31 AUGUST 2024

10. STATEMENT OF FUNDS - 2024

	Brought Forward £	Transfers between funds £	Incoming resources £	Resources Expended £	Carried Forward £
Unrestricted Funds	22,191	21,675	117,829	(156,914)	4,781
<u>Restricted funds</u>					
Make Lunch	10,655	(10,655)	-	-	-
Living Room	223	(223)	-	-	-
Hub Projects	28,562	1,240	99,644	(71,589)	57,857
Response Fund	231	-	-	-	231
Pantry	69,310	(22,692)	32,209	(47,008)	31,819
Total restricted funds	98,326	(21,675)	131,853	(118,597)	89,907
Total Funds	<u>120,517</u>	<u>-</u>	<u>249,682</u>	<u>(275,511)</u>	<u>94,688</u>

STATEMENT OF FUNDS - 2023

	Brought Forward £	Transfers between funds £	Incoming resources £	Resources Expended £	Carried Forward £
Unrestricted Funds	35,122	4,500	124,930	(142,361)	22,191
<u>Restricted funds</u>					
Make Lunch	10,655	(10,655)	-	-	-
Living Room	-	-	4,519	(4,296)	223
Hub Projects	-	-	30,144	(1,582)	28,562
Response Fund	391	-	30	(190)	231
Pantry	52,967	6,155	86,041	(75,853)	69,310
Total restricted funds	64,013	(4,500)	120,734	(81,921)	98,326
Total Funds	<u>99,135</u>	<u>-</u>	<u>245,664</u>	<u>(224,282)</u>	<u>120,517</u>

11. ULTIMATE PARENT UNDERTAKING AND CONTROLLING PARTY

The company is a wholly owned subsidiary of Oasis Community Partnerships, a company incorporated in England (registered number 08749179) and a registered charity (number 1163889). Oasis Community Partnership prepares consolidated financial statements which include the results of Oasis Community Hub: Bath. Copies of these financial statement can be obtained from its registered office at 1 Kennington Road, London, SE1 7QP.

Oasis Charitable Trust (OCT) is the Ultimate Parent and is a company incorporated in England (registered number 02818823) and a registered charity (registered charity number 1026487). Oasis Charitable Trust prepares consolidated financial statements which include the results of Oasis Community Hub: BATH, and this is the largest group for which accounts are prepared that include this company. Copies of the Oasis Charitable Trust group financial statements are available from its registered office at 1 Kennington Road, London, SE1 7QP.

OASIS COMMUNITY HUB: BATH

(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS (Cont.) FOR THE YEAR ENDED 31 AUGUST 2024

OCT's principle objectives are to:

- To ensure that the national group of organisations is governed well and in accordance with Oasis theology and ethos.
- To maintain the cohesion of the family of Oasis organisations in the UK by ensuring that the Oasis vision, mission, and ethos is understood and implemented across the group of organisations.
- To lead the integration of work across the subsidiaries and to grow and develop Oasis Hubs – the Oasis model of community transformation.
- To promote the corporate message of Oasis.

12. RELATED PARTY TRANSACTIONS

During the year the company made the following transactions with other group companies:

- An amount of £127,775 (2023: £116,882) was paid by the Hub to OCP in respect of staff recharges. At year-end a balance of £918 (2023: £969) was owed by the Hub to parent company, Oasis Community Partnerships.
- During the year recharges of £12,114 (2023: £10,524) were paid by the Hub to OCP/OCT for support and management costs.

There were no other related party transactions.

13. STATEMENT OF FINANCIAL ACTIVITIES – COMPARATIVES

	Note	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £
INCOME				
Gifts & Donations	2	106,548	38,190	144,738
Charitable activities	3	17,174	61,512	78,686
Other income		1,208	21,032	22,240
TOTAL		124,930	120,734	245,664
EXPENDITURE				
Charitable activities	4	142,361	81,921	224,282
TOTAL		142,361	81,921	224,282
MOVEMENT IN TOTAL FUNDS FOR THE YEAR - NET INCOME/(EXPENDITURE) FOR THE YEAR				
		(17,431)	38,813	21,382
Transfers between funds		4,500	(4,500)	-
Total funds at 1 September 2022		35,122	64,013	99,135
TOTAL FUNDS AT 31 AUGUST 2023		22,191	98,326	120,517

Accounts

Registered number: 07236345

Charity number: 1138904

OASIS COMMUNITY HUB: BATH
(A company limited by guarantee)

DIRECTORS' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2023

OASIS COMMUNITY HUB: BATH
(A company limited by guarantee)

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OASIS COMMUNITY HUB: BATH
(A company limited by guarantee)

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE COMPANY, ITS DIRECTORS AND ADVISERS
FOR THE YEAR ENDED 31 AUGUST 2023**

Directors

R Trickey
D Vernalls
B Senneck (resigned 6/7/2023)
S Natt (resigned 6/7/2023)
L Hughes
J Rich

Company registered number

07236345

Charity registered number

1138904

Registered office

1 Kennington Road, London, SE1 7QP

Company secretary

K Simmonds

Independent Auditor

Mercer & Hole LLP
21 Lombard Street
London
EC3V 9AH

OASIS COMMUNITY HUB: BATH
(A company limited by guarantee)
DIRECTORS' REPORT
FOR THE YEAR ENDED 31 AUGUST 2023

The Directors (who are also Trustees of the charity for the purposes of the Charities Act) present their annual report together with the audited financial statements of Oasis Community Hub: Bath (the company) for the year ended 31 August 2023. The Directors confirm that the annual report and financial statements of the company comply with the current statutory requirements, the requirements of the company's governing document and the provisions of the Charities SORP 2019 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).

Structure, governance and management

a. CONSTITUTION

The company is registered as a charitable company limited by guarantee and was set up by a Memorandum of Association on 27/04/2010 and is a registered charity number 1138904.

The principal objects of the Company are the advancement for the public benefit of education and health, the preservation and protection of public health generally, the relief of persons who are in need, hardship or distress and the prevention and relief of poverty.

The Directors confirm that they have paid due regard to the guidance contained in the Charity Commission's general guidance on public benefit when setting the charity's objectives and planning its activities.

The company name was changed on 29 April 2019 to Oasis Community Hub: Bath. The previous known name was Oasis Community Hub: Immingham.

b. METHOD OF APPOINTMENT OR ELECTION OF DIRECTORS

The management of the Company is the responsibility of the Directors who are elected and co-opted under the terms of the Articles of Association. The appointment of new directors is at the discretion of the existing directors (and/or the Guarantor, Oasis Community Partnerships).

c. POLICIES ADOPTED FOR THE INDUCTION AND TRAINING OF DIRECTORS

Policies for the induction and training of new directors follow those of the ultimate parent, Oasis Charitable Trust.

d. ORGANISATIONAL STRUCTURE AND DECISION MAKING

Oasis Community Hub: Bath (the Company) is a company limited by guarantee, whose registered number is 07236345. It is also a registered charity, number 1138904. The Company is governed by a Memorandum and Articles of Association of 27th April 2010. The Company is controlled by the Directors who are also the Trustees. Oasis Community Partnerships is the immediate parent and guarantor. The Company does not have a share capital. Directors are appointed by a majority of other Directors or the Guarantor. The Directors have delegated the day to day activity of the Company to the hub Leader, but retain responsibility for major strategic and governance decisions.

The Company was established in furtherance of Oasis Charitable Trust and Oasis Community Partnership's intention to deliver individual and community transformation through local community hubs. As each Hub will need to respond to the issues and needs arising in their own locality and in order to engage local involvement each hub will operate as an independent legal entity but expressing the consistent ethos of Oasis.

OASIS COMMUNITY HUB: BATH
(A company limited by guarantee)
DIRECTORS' REPORT (continued)
FOR THE YEAR ENDED 31 AUGUST 2023

e. RISK MANAGEMENT

The Directors have assessed the major risks to which the company is exposed, in particular those related to the operations and finances of the company and are satisfied that systems and procedures are in place to mitigate our exposure to the major risks.

The risks and impact of the current crisis around the increased cost of living have been assessed by the Directors and they are satisfied that risks have been mitigated wherever possible. We have confirmed grant commitments from our major funders covering the period up to and beyond August 2023.

The Directors consider that Oasis Community Hub: Bath has adequate resources to continue in operational existence for the foreseeable future and, for this reason, the Directors continue to adopt the going concern basis in preparing the accounts.

Objectives and Activities

The objective of the company is to operate as a catalyst for community transformation by facilitating improvements in the lives of individuals and community activity and cohesion. This will be achieved by identify and understanding the needs and issues within the community and by applying the Oasis Ethos to everything. The Oasis Ethos is:

- A passion to include everyone.
- A desire to treat everyone equally, respecting differences.
- A commitment to healthy and open relationships.
- A deep sense of hope that things can change and be transformed.
- A sense of perseverance to keep going for the long haul.

Oasis Hubs will typically include activities in education, youth and children's work, community empowerment, housing, advice and support, personal and spiritual development and health and wellbeing.

Oasis Hub Bath - Achievements and Performance 2022/23

The vision of Oasis Hub Bath is for community – a place where everyone is included, makes a contribution and reaches their God-given potential. We do this through delivering and hosting a range of community work, partly funded and supported by members of our church, Oasis Church Bath. Oasis Hub Bath delivers community work in a tiered delivery model, facilitating activity both within our building Oasis Church Bath, and in other areas of the city.

Direct Delivery – community work that Oasis Hub Bath delivers;

- We run an affordable food pantry in the city centre, which currently has 85 members and a total of 185 beneficiaries. Pantry members pay a small weekly fee to access a range of food each week and can also stay after their shop to enjoy our free community café.
- Our pantry continues to provide additional wrap around support through the co-location of other services from partner organisations, who attend our pantry regularly to meet pantry members as an alternative to cold contact referrals.
- We launched Living Room in 2022 which was a warm space for those impacted by the cost-of-living crisis. This was really impactful to those who came along with one attendee telling us it had changed their life for the better as they'd formed friendships with people in their local community.
- We have run Oasis Kitchen, which is our new six week cooking club and course, where pantry members learn to cook new recipes with ingredients we regularly have in our pantry. We are running this again twice next year.
- We have held a Ukraine Welcome Event for Ukrainian refugees, providing a safe space to socialise with other Ukrainians as well as enabling refugees to link and build connections with helpful organisations and receive familiar items of Ukrainian and Polish foods.

OASIS COMMUNITY HUB: BATH

(A company limited by guarantee)

DIRECTORS' REPORT (continued) FOR THE YEAR ENDED 31 AUGUST 2023

Partnership Delivery – community work that Oasis Hub Bath delivers in partnership with one or more organisation:

- Our Roundhill Pantry, run in partnership with four other organisations is now at capacity and funding has been sourced to refurbish the kitchen and toilets which will give us potential to develop the activities we run in the space. We currently have a membership of 67 and there are 187 beneficiaries in total.
- We are exploring running a trauma informed yoga group with the counselling organisation who are based in our building.

Hosted Delivery – community work that Oasis Hub Bath hosts in our building:

- Our basement community space continues to be home to Bath Mind's 'Breathing Space' project, open every night of the year for those who are experiencing a mental health crisis.
- Focus Counselling are also based in our building and run their office and counselling sessions in various spaces, but will be moving on soon as they need larger, sole use premises.
- Oasis Church Bath continues to be home to six different addiction support groups including Alcoholics Anonymous, Narcotics Anonymous and Cocaine Addicts Anonymous groups.

Wider Achievements

- We have continued to be consistently successful with grant funding, meaning our community work is fully funded until the end of 2024.
- We have diversified our funding streams receiving local authority and public health money for various projects.
- Our church community continues to grow and we have around 110 people who are now a regular part of church life.
- Two of our community members (one staff member and one volunteer) received community awards in recognition of their hard work and excellence.
- We were chosen as charity of the year for a local shop called 'Community Matters' who will donate all their profits to us in 2023.
- We have contributed to the Oasis Church Network and built good relationships with other churches and church leaders both in Oasis and in our local area.

We have a strong staff team with healthy relationships and high morale.

Relationship of Oasis Community Hub: Bath to other Oasis companies

The Hub has two relationships with the wider Oasis group:

1. With the national group of Oasis organisations.
2. With the Oasis Community Partnerships group.

These are described below as follows:

1. The national Oasis Group

The Oasis family of charities in the UK has been structured to enable the entire group to benefit from working together towards national objectives, while at the same time being able to deliver maximum impact in local communities. The challenge of running a national charity is in ensuring the correct needs are being addressed in local communities, while the advantage is working collaboratively at a national level to minimise cost locally and benefitting from the value of interdependent working. This 'hybrid structure' has been developed to ensure that local ownership and oversight is achieved whilst leveraging economies of scale.

At a national level, Oasis Charitable Trust is responsible for all Oasis' activities in the UK and is the parent company for three national subsidiaries. These are:

1. Oasis Community Learning – a multi-academy chain running 54 academies across England.
2. Oasis Community Partnerships – a charity delivering community development work.
3. Oasis Community Housing – a housing charity supporting vulnerable adults and young people.

OASIS COMMUNITY HUB: BATH

(A company limited by guarantee)

DIRECTORS' REPORT (continued) FOR THE YEAR ENDED 31 AUGUST 2023

2. The Oasis Community Partnerships Group

Within this group structure, Oasis Community Partnerships is responsible for all of Oasis' community development work in the UK. It is the national holding company for 21 local Oasis Community Hubs, delivering integrated community development work in a number of targeted neighbourhoods across the country.

Oasis Community Hub: Bath is a local subsidiary of Oasis Community Partnerships, which, in the same way as the main group structure, is also a hybrid model. This enables sharing of resources, best practice and central support functions while Oasis Community Hub: Bath operates locally in order to respond appropriately to the needs of the local area. As a result, Oasis Community Hub: Bath benefits from higher quality and cheaper infrastructure than it would be able to access as entirely standalone organisation.

Financial review

The total incoming resources during the year ended 31 August 2023 amounted to £245,664 (2022: £214,755). Expenditure amounted to £224,282 (2022: £170,222). The overall result is a surplus of £21,382 (2022: £44,533) leaving retained funds of £120,517 (2022: £99,135).

It is the intention of the Directors that in due course Oasis Community Hub: Bath will establish and retain sufficient funds to cover the running costs for three months.

Reserves

The Directors continue to review the Hub's need for reserves in line with the guidance issued by the Charity Commission and have adopted a policy to set aside funds of approximately three months running costs which we estimate to be £56,000 (2021/22: £42,500). Some staff are working on restricted projects and therefore some of the three months running costs are held within restricted funds. We have sufficient reserves to guard against unexpected downturns in financial performance. The total level of funds as at 31 August 2023 is £120,517 (2022: £99,135), with unrestricted funds of £22,191 (2022: £35,122) and restricted funds of £98,326 (2022: £64,013). The reserves policy has therefore been met.

Going concern

The Directors have considered the risks to the Hub, including the current crisis around the cost of living. The Directors have confirmed that the major sources of grant funding are committed and furthermore, the Directors are confident that costs will only be incurred to the extent that funding is secured. The Directors are confident that the Hub has adequate resources to continue operating for the foreseeable future and, for this reason, the Trustees continue to adopt the going concern basis in preparing the accounts.

Plans for the future

In one year...

- To have run two more rounds of Oasis Kitchen between December – March.
- To have launched a pop-up pantry to allow us to take on additional pantry members during the coldest winter months when energy bills are at their highest.
- To have launched and delivered an 'Oasis: Living Room' between November 2022 and March 2023 for people hit hardest by the cost-of-living crisis.
- To have written a new Hub Plan for 2023 – 2026.
- To have increased our regular giving enough to appoint a permanent Assistant Church Leader or church related member of staff.
- To train three staff members as mental health first aiders.
- To run a mental health awareness course for our volunteers.

In three years...

- To begin to raise the necessary funds to begin refurbishment work on our building.
- To have grown our Church Steering Group and trustee numbers.
- To have sourced multi-year funding for our pantries, Oasis Kitchen and Living Room projects.

OASIS COMMUNITY HUB: BATH

(A company limited by guarantee)

DIRECTORS' REPORT (continued) FOR THE YEAR ENDED 31 AUGUST 2023

- To develop staff roles and reshuffle our staff structure to allow for growth and progression.

In five years...

To have started the refurbishment works on our building and to be closer towards Oasis Church Bath being a fully functioning, modern community facility with a wide range of projects and services running.

DIRECTORS' RESPONSIBILITIES STATEMENT

The Directors (who are also Trustees of Oasis Community Hub: Bath for the purposes of charity law) are responsible for preparing the Directors' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Directors to prepare financial statements for each financial year. Under company law the Directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the Directors are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The Directors are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

PROVISION OF INFORMATION TO AUDITOR

Each of the persons who are Directors at the time when this Directors' report is approved has confirmed that:

- so far as that Director is aware, there is no relevant audit information of which the charitable company's auditor is unaware, and
- that Director has taken all the steps that ought to have been taken as a Director in order to be aware of any information needed by the charitable company's auditor in connection with preparing its report and to establish that the charitable company's auditor is aware of that information.

OASIS COMMUNITY HUB: BATH
(A company limited by guarantee)
DIRECTORS' REPORT (continued)
FOR THE YEAR ENDED 31 AUGUST 2023

AUDITOR

The directors have agreed with the continuation of Mercer & Hole LLP and in accordance with the company's articles, a resolution proposing that Mercer & Hole LLP be reappointed as auditor of the company will be put at a General Meeting.

In preparing this report, the Directors have taken advantage of the small companies exemptions provided by section 415A of the Companies Act 2006.

This report was approved by the Directors on 15 February 2024 and signed on their behalf, by:

A handwritten signature in black ink, appearing to read 'D Vernalls', written in a cursive style.

D Vernalls
Director

OASIS COMMUNITY HUB: BATH
(A company limited by guarantee)

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF OASIS COMMUNITY HUB: BATH

Opinion

We have audited the financial statements of Oasis Community Hub: Bath (the 'charitable company') for the year ended 31 August 2023 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cashflows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 August 2023 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

OASIS COMMUNITY HUB: BATH

(A company limited by guarantee)

Independent Auditor's Report to the Members of Oasis Community Hub: Bath

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Trustees' Report, which includes the Directors' Report prepared for the purposes of Company Law for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Directors' Report which is included in the Trustees' Report, has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Directors' Report or the Trustees' Report.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit, or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies exemption in preparing the Trustees' Report and from the requirement to prepare a Strategic Report.

Responsibilities of trustees

As explained more fully in the Trustees' responsibilities statement, the trustees (who are also the directors of the charitable company for the purpose of company law), are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

OASIS COMMUNITY HUB: BATH

(A company limited by guarantee)

Independent Auditor's Report to the Members of Oasis Community Hub: Bath

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

Explanation as to what extent the audit was considered capable of detecting irregularities, including fraud

Based on our understanding of the company and industry, we identified that the principal risks of non-compliance with laws and regulations related to breaches in Health & Safety and General Data Protection Regulations, and we considered the extent to which non-compliance may have a material effect on the financial statements. We also considered those laws and regulations that have a direct impact on the preparation of the financial statements such as the Companies Act 2006.

We evaluated management's incentives and opportunities for fraudulent manipulation of the financial statements and the financial report (including the risk of override of controls), and determined that the principal risks were related to posting inappropriate entries including journals to overstate revenue or understate expenditure, and management bias in accounting estimates.

Audit procedures performed by the engagement team included:

- discussions with management, including considerations of known or suspected instances of non-compliance with laws and regulations and fraud;
- evaluation of the operating effectiveness of management's controls designed to prevent and detect irregularities;
- identifying and testing journal entries.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. For example, the further removed non-compliance with laws and regulations (irregularities) is from the events and transactions reflected in the financial statements, the less likely the inherently limited procedures required by auditing standards would identify it. In addition, as with any audit, there remained a higher risk of non-detection of irregularities, as these may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

OASIS COMMUNITY HUB: BATH

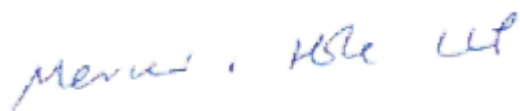
(A company limited by guarantee)

Independent Auditor's Report to the Members of Oasis Community Hub: Bath

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

Use of report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Helen Cain, *Senior Statutory Auditor*

For and on behalf of Mercer & Hole LLP, Statutory Auditor

Mercer & Hole LLP is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006

21 Lombard Street
London
EC3V 9AH

Date: 20 February 2024

OASIS COMMUNITY HUB: BATH
(A company limited by guarantee)
STATEMENT OF FINANCIAL ACTIVITIES
(Incorporating an Income and Expenditure Account)
FOR THE YEAR ENDED 31 AUGUST 2023

	Note	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
INCOME					
Gifts & Donations	2	106,548	38,190	144,738	132,252
Charitable activities	3	17,174	61,512	78,686	65,980
Other income		1,208	21,032	22,240	16,523
TOTAL		124,930	120,734	245,664	214,755
EXPENDITURE					
Charitable activities	4	142,361	81,921	224,282	170,222
TOTAL		142,361	81,921	224,282	170,222
MOVEMENT IN TOTAL FUNDS FOR THE YEAR - NET INCOME FOR THE YEAR					
		(17,431)	38,813	21,382	44,533
Transfers between funds		4,500	(4,500)	-	-
<i>Total funds at 1 September 2022</i>		<i>35,122</i>	<i>64,013</i>	<i>99,135</i>	<i>54,602</i>
TOTAL FUNDS AT 31 AUGUST 2023		22,191	98,326	120,517	99,135

The notes on pages 15 to 21 form part of these financial statements.

OASIS COMMUNITY HUB: BATH
(A company limited by guarantee)

Registered Number: 07236345

BALANCE SHEET
AS AT 31 AUGUST 2023

	Note	2023	2022
		£	£
CURRENT ASSETS			
Cash at bank		97,819	103,065
Debtors	7	<u>30,595</u>	<u>-</u>
		128,414	103,065
CREDITORS: amounts falling due within one year	8	<u>(7,897)</u>	<u>(3,930)</u>
NET CURRENT ASSETS		120,517	99,135
NET ASSETS		120,517	99,135
CHARITY FUNDS			
Restricted funds	10	98,326	64,013
Unrestricted funds	10	<u>22,191</u>	<u>35,122</u>
TOTAL FUNDS		120,517	99,135

The financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

The financial statements were approved by the Directors 15 February 2024 and signed on their behalf, by:



D Vernalls
Director

The notes on pages 15 to 21 form part of these financial statements.

OASIS COMMUNITY HUB: BATH
(A company limited by guarantee)

STATEMENT OF CASHFLOWS
FOR THE YEAR ENDED 31 AUGUST 2023

	2023 £	2022 £
Cash flows from operating activities		
Net income for the year	21,382	44,533
Reconciliation to cash generated from operations		
(Increase)/decrease in debtors	(30,595)	813
Increase/(decrease) in creditors	<u>3,967</u>	<u>(43,135)</u>
Net cash provided (used in)/provided by operating activities	<u>(5,246)</u>	<u>2,211</u>
Cash flow statement		
Net cash (used in)/provided by operating activities	<u>(5,246)</u>	<u>2,211</u>
Net (decrease)/increase in cash in the year	<u>(5,246)</u>	<u>2,211</u>
Reconciliation of net cash flow movements to net funds		
Net (decrease)/increase in cash in the year	(5,246)	2,211
At 1 September	<u>103,065</u>	<u>100,854</u>
At 31 August	<u>97,819</u>	<u>103,065</u>
Consisting of:		
Bank Accounts	<u>97,819</u>	<u>103,065</u>
	<u>97,819</u>	<u>103,065</u>

Analysis of changes in net debt:

	1 September 2022 £	Cash flows £	31 August 2023 £
Cash and cash equivalents	<u>103,065</u>	<u>(5,246)</u>	<u>97,819</u>

The notes on pages 15 to 21 form part of these financial statements.

OASIS COMMUNITY HUB: BATH

(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2023

1. ACCOUNTING POLICIES

1.1 Basis of preparation of financial statements

The accounts (financial statements) have been prepared in accordance with the Charities SORP (FRS102) applicable to charities preparing their accounts in accordance with FRS102 the Financial Reporting Standard applicable in the UK and Republic of Ireland and the Charities Act 2011 and UK Generally Accepted Practice as it applies from 1 January 2019. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

1.2 Company status

The company is a company limited by guarantee, incorporated and domiciled in the UK and is a public benefit entity. Oasis Community Partnerships is the sole member of the company. The address of the registered office is 1 Kennington Road, London, SE1 7QP. In the event of the company being wound up, the liability in respect of the guarantee is limited to £1 per member of the company.

1.3 Going concern

The Directors have considered the risks to the Hub, including the current crisis around the increased cost of living, and these include the ability for the Hub to carry out its activities. In reviewing the going concern no material uncertainty has been identified. Sufficient funds are held and there are no future material uncertainties relating to future income and therefore we consider it is appropriate to adopt the going concern approach and the company will continue to adopt the going concern basis in preparing the financial reports.

1.4 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Directors in furtherance of the general objectives of the company and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors which have been raised by the company for particular purposes. The cost of raising and administering such funds are charged against the specific fund.

1.5 Income

Income is included in the Statement of Financial Activities when the company is legally entitled to the income and the amount can be quantified with reasonable accuracy and the likelihood of receipt of the income is probable. Income includes gifts and donations and grants. Gifts and donations are recognised when receivable and grant income is recognised in the period applicable for the grant funding.

1.6 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Expenditure on charitable activities includes the costs of educational activities undertaken to further the purposes of the charity and their associated support costs.
- Other expenditure represents those items not falling into any other heading.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred

OASIS COMMUNITY HUB: BATH

(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS (Cont.) FOR THE YEAR ENDED 31 AUGUST 2023

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back-office costs, finance, personnel, payroll and governance costs which support the Hub's operations and activities.

1.7 Pensions

The Company operates a defined contribution pension scheme. Contributions are charged to the income and expenditure account as they become payable in accordance with the rules of the scheme

1.8 Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

1.9 Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid after taking account of any trade discounts due.

1.10 Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

1.11 Financial instruments

The company has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value. Financial assets held at amortised cost comprise cash and bank and in hand, together with trade and other debtors. Financial liabilities held at amortised cost comprise bank loans and overdrafts, trade and other creditors.

1.12 Critical accounting judgements and key sources of estimation uncertainty

In the application of the company's accounting policies, the directors are required to make judgements, estimates, assumptions about the carrying values of assets and liabilities that are not readily apparent from other sources. The estimates and underlying assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an on-going basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period or in the period of the revision and future periods if the revision affects the current and future periods.

In the view of the directors, no assumptions concerning the future or estimation uncertainty affecting assets and liabilities at the balance sheet date are likely to result in a material adjustment to their carrying amounts in the next financial year.

2. DONATIONS

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Donations	106,548	38,190	144,738	132,252

OASIS COMMUNITY HUB: BATH

(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS (Cont.) FOR THE YEAR ENDED 31 AUGUST 2023

3. INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Grants	350	61,512	61,862	49,486
Venue Hire Income	16,824	-	16,824	16,494
SLA Income	-	-	-	-
Charitable Income	<u>17,174</u>	<u>61,512</u>	<u>78,686</u>	<u>65,980</u>

4. DIRECT COSTS

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Staff costs	86,979	29,903	116,882	78,288
Consultancy costs	703	1,126	1,829	930
Building repairs and maintenance	3,340	2,363	5,703	2,420
Building improvements	-	583	583	-
Training costs	3,367	-	3,367	464
Health & Safety	541	-	541	633
Equipment	3,588	10,694	14,282	14,042
Cleaning	10,119	-	10,119	8,474
Utility costs	7,206	-	7,206	5,475
Telephone and internet	2,570	941	3,511	2,192
Consumable supplies	1,084	18,346	19,430	15,772
Publicity and website	1,393	-	1,393	8,205
Subscriptions and memberships	4,337	8,060	12,397	11,729
Office costs	1,267	270	1,537	1,482
Travel and subsistence	401	5	406	3,357
Management charges	-	-	-	9150
Governance costs	3,450	-	3,450	2,250
Other costs	12,016	9,630	21,646	5,359
Total Direct Costs	<u>142,361</u>	<u>81,921</u>	<u>224,282</u>	<u>170,222</u>

The costs above are classified as:

	Direct Costs 2023 £	Support Costs 2023 £	Governance costs 2023 £	Total costs 2023 £	Total costs 2022 £
Total	<u>220,832</u>	<u>-</u>	<u>3,450</u>	<u>224,282</u>	<u>170,222</u>

OASIS COMMUNITY HUB: BATH

(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS (Cont.) FOR THE YEAR ENDED 31 AUGUST 2023

5. STAFF NUMBER AND EMOLUMENTS

	Total 2023 £	Total 2022 £
Staff emoluments	103,154	68,390
Social security costs	7,185	5,216
Pension costs	6,543	4,682
Total	<u>116,882</u>	<u>78,288</u>

The company has no employees other than the directors who did not receive any remuneration during the year (2022: nil). All staff are employed by Oasis Community Partnerships, the immediate parent undertaking, and the costs of those staff employed by Oasis Community Partnerships but who work for Oasis Community Hub: Bath are recharged to the company, these costs are reflected above. During the year the average number of employees was 6 (2022: 5). No employees received remuneration amounting to more than £60,000 in the year (2022: nil).

The pension costs above relate to a defined contribution scheme, which is operated by Oasis Charitable Trust and were all charged to unrestricted or restricted expenditure, depending on the project the staff member is attributed to.

The Hub leader is the key management personnel, and the salary and pension cost of key management personnel for the year is £47,007 (2022: £45,261).

6. NET INCOME

This is stated after charging:

	2023 £	2022 £
Auditor's remuneration	<u>3,000</u>	<u>2,250</u>

During the year, no Director received any remuneration, benefits in kind or reimbursement of expenses (2022 - £NIL).

7. DEBTORS

	2023 £	2022 £
Trade debtors	30,595	-
	<u>30,595</u>	<u>-</u>

OASIS COMMUNITY HUB: BATH

(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2023

8. CREDITORS:
Amounts falling due within one year

	2023 £	2022 £
Trade creditors	6,928	3,666
Amounts owed to OCP	969	264
	<u>7,897</u>	<u>3,930</u>

9. ANALYSIS OF NET ASSETS BETWEEN FUNDS - 2023

	Restricted funds 2023 £	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Current assets	98,470	29,944	128,414	103,065
Current liabilities	(144)	(7,753)	(7,897)	(3,930)
	<u>98,326</u>	<u>22,191</u>	<u>120,517</u>	<u>99,135</u>

ANALYSIS OF NET ASSETS BETWEEN FUNDS -2022

	Restricted funds 2022 £	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Current assets	65,244	37,821	103,065	101,667
Current liabilities	(1,231)	(2,699)	(3,930)	(47,065)
	<u>64,013</u>	<u>35,122</u>	<u>99,135</u>	<u>54,602</u>

OASIS COMMUNITY HUB: BATH

(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS (Cont.) FOR THE YEAR ENDED 31 AUGUST 2023

10. STATEMENT OF FUNDS - 2023

	Brought Forward £	Transfers between funds £	Incoming resources £	Resources Expended £	Carried Forward £
Unrestricted Funds	35,122	4,500	124,930	(142,361)	22,191
<u>Restricted funds</u>					
Make Lunch	10,655	(10,655)	-	-	-
Make Lunch	10,655	(10,655)	-	-	-
Living Room	-	-	4,519	(4,296)	223
Hub Projects	-	-	30,144	(1,582)	28,562
Response Fund	391	-	30	(190)	231
Pantry	52,967	6,155	86,041	(75,853)	69,310
Total restricted funds	64,013	(4,500)	120,734	(81,921)	98,326
Total Funds	99,135	-	245,664	(224,282)	120,517

STATEMENT OF FUNDS - 2022

	Brought Forward £	Transfers between funds	Incoming resources £	Resources Expended £	Carried Forward £
Unrestricted Funds	16,043	(197)	128,841	(109,565)	35,122
<u>Restricted funds</u>					
Make Lunch	14,970		130	(4,445)	10,655
Feasibility	-		-	-	-
Response Fund	157		310	(76)	391
Pantry	23,432	197	85,474	(56,136)	52,967
Total restricted funds	38,559	197	85,914	(60,657)	64,013
Total Funds	54,602	-	214,755	(170,222)	99,135

11. ULTIMATE PARENT UNDERTAKING AND CONTROLLING PARTY

The company is a wholly owned subsidiary of Oasis Community Partnerships, a company incorporated in England (registered number 08749179) and a registered charity (number 1163889). Oasis Community Partnership prepares consolidated financial statements which include the results of Oasis Community Hub: Bath. Copies of these financial statement can be obtained from its registered office at 1 Kennington Road, London, SE1 7QP.

Oasis Charitable Trust (OCT) is the Ultimate Parent and is a company incorporated in England (registered number 02818823) and a registered charity (registered charity number 1026487). Oasis Charitable Trust prepares consolidated financial statements which include the results of Oasis Community Hub: BATH, and this is the largest group for which accounts are prepared that include this company. Copies of the Oasis Charitable Trust group financial statements are available from its registered office at 1 Kennington Road, London, SE1 7QP.

OASIS COMMUNITY HUB: BATH

(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS (Cont.) FOR THE YEAR ENDED 31 AUGUST 2023

OCT's principle objectives are to:

- To ensure that the national group of organisations is governed well and in accordance with Oasis theology and ethos.
- To maintain the cohesion of the family of Oasis organisations in the UK by ensuring that the Oasis vision, mission, and ethos is understood and implemented across the group of organisations.
- To lead the integration of work across the subsidiaries and to grow and develop Oasis Hubs – the Oasis model of community transformation.
- To promote the corporate message of Oasis.

12. RELATED PARTY TRANSACTIONS

During the year the company made the following transactions with other group companies:

- An amount of £116,882 (2022: £78,288) was paid by the Hub to OCP in respect of staff recharges. At year-end a balance of £969 (2022: £264) was owed by the Hub to parent company, Oasis Community Partnerships.
- During the year recharges of £10,524 (2022: £9,150) were paid by the Hub to OCP/OCT for support and management costs.

There were no other related party transactions.

13. STATEMENT OF FINANCIAL ACTIVITIES – COMPARATIVES

	Note	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £
INCOME				
Gifts & Donations	2	111,746	20,506	132,252
Charitable activities	3	16,494	49,486	65,980
Other income		601	15,922	16,523
TOTAL		128,841	85,914	214,755
EXPENDITURE				
Charitable activities	4	109,565	60,657	170,222
TOTAL		109,565	60,657	170,222
MOVEMENT IN TOTAL FUNDS FOR THE YEAR - NET INCOME/(EXPENDITURE) FOR THE YEAR				
		19,276	25,257	44,533
Transfers between funds		(197)	197	-
Total funds at 1 September 2021		16,043	38,559	54,602
TOTAL FUNDS AT 31 AUGUST 2022		35,122	64,013	99,135

Accounts

Registered number: 07236345

Charity number: 1138904

OASIS COMMUNITY HUB: BATH
(A company limited by guarantee)

DIRECTORS' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2022

OASIS COMMUNITY HUB: BATH
(A company limited by guarantee)

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OASIS COMMUNITY HUB: BATH
(A company limited by guarantee)

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE COMPANY, ITS DIRECTORS AND ADVISERS
FOR THE YEAR ENDED 31 AUGUST 2022**

Directors

R Trickey
D Vernalls
B Senneck
S Natt
L Hughes (appointed 28 April 2022)
J Rich (appointed 28 April 2022)

Company registered number

07236345

Charity registered number

1138904

Registered office

1 Kennington Road, London, SE1 7QP

Company secretary

K Simmonds (appointed on 05/07/2022)
DJ Parr (resigned on 05/07/2022)

Independent Auditor

Mercer & Hole LLP
21 Lombard Street
London
EC3V 9AH

OASIS COMMUNITY HUB: BATH
(A company limited by guarantee)
DIRECTORS' REPORT
FOR THE YEAR ENDED 31 AUGUST 2022

The Directors (who are also Trustees of the charity for the purposes of the Charities Act) present their annual report together with the audited financial statements of Oasis Community Hub: Bath (the company) for the year ended 31 August 2022. The Directors confirm that the annual report and financial statements of the company comply with the current statutory requirements, the requirements of the company's governing document and the provisions of the Charities SORP 2019 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).

Structure, governance and management

a. CONSTITUTION

The company is registered as a charitable company limited by guarantee and was set up by a Memorandum of Association on 27/04/2010 and is a registered charity number 1138904.

The principal objects of the Company are the advancement for the public benefit of education and health, the preservation and protection of public health generally, the relief of persons who are in need, hardship or distress and the prevention and relief of poverty.

The Directors confirm that they have paid due regard to the guidance contained in the Charity Commission's general guidance on public benefit when setting the charity's objectives and planning its activities.

The company name was changed on 29 April 2019 to Oasis Community Hub: Bath. The previous known name was Oasis Community Hub: Immingham.

b. METHOD OF APPOINTMENT OR ELECTION OF DIRECTORS

The management of the Company is the responsibility of the Directors who are elected and co-opted under the terms of the Articles of Association. The appointment of new directors is at the discretion of the existing directors (and/or the Guarantor, Oasis Community Partnerships).

c. POLICIES ADOPTED FOR THE INDUCTION AND TRAINING OF DIRECTORS

Policies for the induction and training of new directors follow those of the ultimate parent, Oasis Charitable Trust.

d. ORGANISATIONAL STRUCTURE AND DECISION MAKING

Oasis Community Hub: Bath (the Company) is a company limited by guarantee, whose registered number is 07236345. It is also a registered charity, number 1138904. The Company is governed by a Memorandum and Articles of Association of 27th April 2010. The Company is controlled by the Directors who are also the Trustees. Oasis Community Partnerships is the immediate parent and guarantor. The Company does not have a share capital. Directors are appointed by a majority of other Directors or the Guarantor. The Directors have delegated the day to day activity of the Company to the hub Leader, but retain responsibility for major strategic and governance decisions.

The Company was established in furtherance of Oasis Charitable Trust and Oasis Community Partnership's intention to deliver individual and community transformation through local community hubs. As each Hub will need to respond to the issues and needs arising in their own locality and in order to engage local involvement each hub will operate as an independent legal entity but expressing the consistent ethos of Oasis.

OASIS COMMUNITY HUB: BATH
(A company limited by guarantee)
DIRECTORS' REPORT (continued)
FOR THE YEAR ENDED 31 AUGUST 2022

e. RISK MANAGEMENT

The Directors have assessed the major risks to which the company is exposed, in particular those related to the operations and finances of the company and are satisfied that systems and procedures are in place to mitigate our exposure to the major risks.

The risks and impact of the current crisis around the increased cost of living have been assessed by the Directors and they are satisfied that risks have been mitigated wherever possible. We have confirmed grant commitments from our major funders covering the period up to and beyond August 2023.

The Directors consider that Oasis Community Hub: Bath has adequate resources to continue in operational existence for the foreseeable future and, for this reason, the Directors continue to adopt the going concern basis in preparing the accounts.

Objectives and Activities

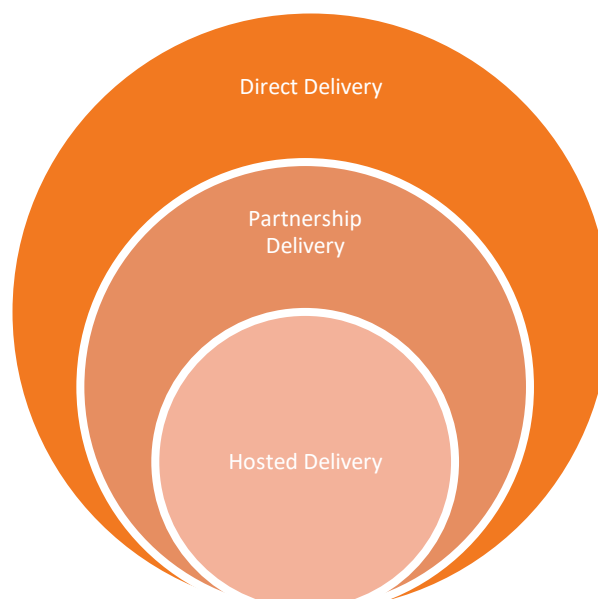
The objective of the company is to operate as a catalyst for community transformation by facilitating improvements in the lives of individuals and community activity and cohesion. This will be achieved by identify and understanding the needs and issues within the community and by applying the Oasis Ethos to everything. The Oasis Ethos is:

- A passion to include everyone
- A desire to treat everyone equally, respecting differences
- A commitment to healthy and open relationships
- A deep sense of hope that things can change and be transformed
- A sense of perseverance to keep going for the long haul

Oasis Hubs will typically include activities in education, youth and children's work, community empowerment, housing, advice and support, personal and spiritual development and health and wellbeing.

Oasis Hub Bath - Achievements and Performance 2021/22

Oasis Hub Bath delivers community work in a tiered delivery model, facilitating activity both within our building Oasis Church Bath, and in other areas of the city.



OASIS COMMUNITY HUB: BATH

(A company limited by guarantee)

DIRECTORS' REPORT (continued) FOR THE YEAR ENDED 31 AUGUST 2022

Direct Delivery – community work that Oasis Hub Bath delivers:

- We continue to run two affordable food pantries, which have grown considerably in the last year. Our city centre pantry now has over 100 members, with a weekly attendance of around 50 and a total beneficiary group of over 500.
- Our pantry has been able to provide additional wrap around support through the co-location of other services from partner organisations, who attend our pantry regularly to meet pantry members as an alternative to cold contact referrals.
- We have again secured significant funding which will cover all running costs and salaries for both pantries until the end of 2024.
- We have redeveloped our ground floor community hall kitchen to enable us to open a community café alongside our pantry in the city centre, which has been hugely successful as members can now stay and enjoy a free tea/coffee and snack before or after their shop with us.
- We have now closed our holiday hunger project Make Lunch, to allow us to focus on the pantry and other services and activities related to this.

Partnership Delivery – community work that Oasis Hub Bath delivers in partnership with one or more organisation:

- Our Roundhill Pantry, run in partnership with four other organisations continues to grow and has also benefitted from the addition of a community café provision for members.
- We have continued to run occasional 'Coffee with Cops' events where local residents can meet their local PCSOs over coffee and cake to raise concerns, ask questions and discuss issues related to crime and policing.

Hosted Delivery – community work that Oasis Hub Bath hosts in our building:

- Our basement community space continues to be home to Bath Mind's 'Breathing Space' project, open every night of the year for those who are experiencing a mental health crisis. We are exploring funding to enable Bath Mind to use the space during the day as well.
- Focus Counselling are also based in our building and run their office and counselling sessions in various spaces, but will be moving on soon as they need larger, sole use premises.
- Oasis Church Bath continues to be home to six different addiction support groups including Alcoholics Anonymous, Narcotics Anonymous and Cocaine Addicts Anonymous groups. Most of the groups have now returned to a fully face to face model and are no longer meeting online.

Wider Achievements

- We have recruited an assistant church leader, reducing hub leader workload significantly. We now have a staff team of six.
- We have recruited more members to all of our governance groups, including two new trustees.
- We have launched a brand-new website (www.oasisbath.org) and are in the final stages of completing a set of promotional films to showcase the work of Oasis Hub Bath.
- Our church community continues to grow and we have around 90 people who are now a regular part of church life.
- We have created a tiered volunteer application system to make role vetting requirements clear within our hub. This has eased volunteer processes significantly and has been replicated by other hubs.
- We have put clinical supervision in place for senior staff to encourage healthy relationships and ensure a high level of pastoral support.

OASIS COMMUNITY HUB: BATH
(A company limited by guarantee)
DIRECTORS' REPORT (continued)
FOR THE YEAR ENDED 31 AUGUST 2022

Relationship of Oasis Community Hub: Bath to other Oasis companies

The Hub has two relationships with the wider Oasis group:

1. With the national group of Oasis organisations
2. With the Oasis Community Partnerships group

These are described below as follows:

1. The national Oasis Group

The Oasis family of charities in the UK has been structured to enable the entire group to benefit from working together towards national objectives, while at the same time being able to deliver maximum impact in local communities. The challenge of running a national charity is in ensuring the correct needs are being addressed in local communities, while the advantage is working collaboratively at a national level to minimise cost locally and benefitting from the value of interdependent working. This 'hybrid structure' has been developed to ensure that local ownership and oversight is achieved whilst leveraging economies of scale.

At a national level, Oasis Charitable Trust is responsible for all Oasis' activities in the UK and is the parent company for three national subsidiaries. These are:

1. Oasis Community Learning – a multi-academy chain running 53 academies across England
2. Oasis Community Partnerships – a charity delivering community development work
3. Oasis Community Housing – a housing charity supporting vulnerable adults and young people

2. The Oasis Community Partnerships Group

Within this group structure, Oasis Community Partnerships is responsible for all of Oasis' community development work in the UK. It is the national holding company for 19 local Oasis Community Hubs and one Trading Company, delivering integrated community development work in a number of targeted neighbourhoods across the country.

Oasis Community Hub: Bath is a local subsidiary of Oasis Community Partnerships, which, in the same way as the main group structure, is also a hybrid model. This enables sharing of resources, best practice and central support functions while Oasis Community Hub: Bath operates locally in order to respond appropriately to the needs of the local area. As a result, Oasis Community Hub: Bath benefits from higher quality and cheaper infrastructure than it would be able to access as entirely standalone organisation.

Financial review

The total incoming resources during the year ended 31 August 2022 amounted to £214,755 (2021: £152,576). Expenditure amounted to £170,222 (2021: £148,453). The overall result is a surplus of £44,533 (2021: £4,123) leaving retained funds of £99,135 (2021: £54,602).

It is the intention of the Directors that in due course Oasis Community Hub: Bath will establish and retain sufficient funds to cover the running costs for three months.

Reserves

The Directors continue to review the Hub's need for reserves in line with the guidance issued by the Charity Commission and have adopted a policy to set aside funds of approximately three months running costs which we estimate to be £42,500 (2020/21: £37,000). Some staff are working on restricted projects and therefore some of the three months running costs are held within restricted funds. We have sufficient reserves to guard against unexpected downturns in financial performance. The total level of funds as at 31 August 2022 is £99,135 (2021: £54,602), with unrestricted funds of £35,122 (2021: £16,043) and restricted funds of £64,013 (2021: £38,559). The reserves policy has therefore been met.

OASIS COMMUNITY HUB: BATH
(A company limited by guarantee)
DIRECTORS' REPORT (continued)
FOR THE YEAR ENDED 31 AUGUST 2022

Going concern

The Directors have considered the risks to the Hub, including the current crisis around the cost of living. The Directors have confirmed that the major sources of grant funding are committed and furthermore, the Directors are confident that costs will only be incurred to the extent that funding is secured. The Directors are confident that the Hub has adequate resources to continue operating for the foreseeable future and, for this reason, the Trustees continue to adopt the going concern basis in preparing the accounts.

Plans for the future

In one year...

- To have completed a pilot 'Oasis: Kitchen', which will be a new eight-week cooking course and club for pantry members to learn basic cooking skills as well as develop peer relationships through eating a meal together once a week.
- To have launched and delivered an 'Oasis: Living Room' between November 2022 and March 2023 for people hit hardest by the cost-of-living crisis.
- To have revised and agreed our building refurbishment project strategy.
- To have written a new Hub Plan for 2023 – 2026.

In three years...

- To raise the necessary funds to begin refurbishment work on our building.
- To have expanded our food insecurity work and have developed other provision such as regular cooking clubs and training opportunities for members.
- To have more sustainable income streams in place rather than relying completely on donations and grants/trusts.

In five years...

- To have completed the refurbishment works on the building and to have Oasis Church Bath running as a fully functioning, modern community facility with a wide range of projects and services running.

DIRECTORS' RESPONSIBILITIES STATEMENT

The Directors (who are also Trustees of Oasis Community Hub: Bath for the purposes of charity law) are responsible for preparing the Directors' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Directors to prepare financial statements for each financial year. Under company law the Directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the Directors are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

OASIS COMMUNITY HUB: BATH

(A company limited by guarantee)

**DIRECTORS' REPORT (continued)
FOR THE YEAR ENDED 31 AUGUST 2022**

The Directors are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

PROVISION OF INFORMATION TO AUDITOR

Each of the persons who are Directors at the time when this Directors' report is approved has confirmed that:

- so far as that Director is aware, there is no relevant audit information of which the charitable company's auditor is unaware, and
- that Director has taken all the steps that ought to have been taken as a Director in order to be aware of any information needed by the charitable company's auditor in connection with preparing its report and to establish that the charitable company's auditor is aware of that information.

AUDITOR

The company's auditor, Mercer & Hole, incorporated on 1 October 2022 to become Mercer & Hole LLP. The directors have consented to treating the incorporation of Mercer & Hole LLP as a continuation of the existing audit arrangement and in accordance with the company's articles, a resolution proposing that Mercer & Hole LLP be reappointed as auditor of the company will be put at a General Meeting.

In preparing this report, the Directors have taken advantage of the small companies exemptions provided by section 415A of the Companies Act 2006.

This report was approved by the Directors on 31 January 2023 and signed on their behalf, by:



D Vernalls
Director

OASIS COMMUNITY HUB: BATH
(A company limited by guarantee)

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF OASIS COMMUNITY HUB: BATH

Opinion

We have audited the financial statements of Oasis Community Hub: Bath (the 'charitable company') for the year ended 31 August 2022 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cashflows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 August 2022 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

OASIS COMMUNITY HUB: BATH

(A company limited by guarantee)

Independent Auditor's Report to the Members of Oasis Community Hub: Bath

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Trustees' Report, which includes the Directors' Report prepared for the purposes of Company Law for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Directors' Report which is included in the Trustees' Report, has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Directors' Report or the Trustees' Report.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit, or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies exemption in preparing the Trustees' Report and from the requirement to prepare a Strategic Report.

Responsibilities of trustees

As explained more fully in the Trustees' responsibilities statement, the trustees (who are also the directors of the charitable company for the purpose of company law), are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

OASIS COMMUNITY HUB: BATH

(A company limited by guarantee)

Independent Auditor's Report to the Members of Oasis Community Hub: Bath

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

Explanation as to what extent the audit was considered capable of detecting irregularities, including fraud

Based on our understanding of the company and industry, we identified that the principal risks of non-compliance with laws and regulations related to breaches in Health & Safety and General Data Protection Regulations, and we considered the extent to which non-compliance may have a material effect on the financial statements. We also considered those laws and regulations that have a direct impact on the preparation of the financial statements such as the Companies Act 2006.

We evaluated management's incentives and opportunities for fraudulent manipulation of the financial statements and the financial report (including the risk of override of controls), and determined that the principal risks were related to posting inappropriate entries including journals to overstate revenue or understate expenditure, and management bias in accounting estimates.

Audit procedures performed by the engagement team included:

- discussions with management, including considerations of known or suspected instances of non-compliance with laws and regulations and fraud;
- evaluation of the operating effectiveness of management's controls designed to prevent and detect irregularities;
- identifying and testing journal entries.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. For example, the further removed non-compliance with laws and regulations (irregularities) is from the events and transactions reflected in the financial statements, the less likely the inherently limited procedures required by auditing standards would identify it. In addition, as with any audit, there remained a higher risk of non-detection of irregularities, as these may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

OASIS COMMUNITY HUB: BATH

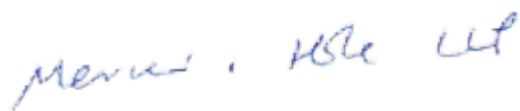
(A company limited by guarantee)

Independent Auditor's Report to the Members of Oasis Community Hub: Bath

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

Use of report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Helen Cain, *Senior Statutory Auditor*

For and on behalf of Mercer & Hole LLP, Statutory Auditor

Mercer & Hole LLP is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006

21 Lombard Street
London
EC3V 9AH

Date: 13 February 2023

OASIS COMMUNITY HUB: BATH

(A company limited by guarantee)

STATEMENT OF FINANCIAL ACTIVITIES
(Incorporating an Income and Expenditure Account)
FOR THE YEAR ENDED 31 AUGUST 2022

	Note	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
INCOME					
Gifts & Donations	2	111,746	20,506	132,252	59,685
Charitable activities	3	16,494	49,486	65,980	72,945
Other income		601	15,922	16,523	19,946
TOTAL		128,841	85,914	214,755	152,576
EXPENDITURE					
Charitable activities	4	109,565	60,657	170,222	148,453
TOTAL		109,565	60,657	170,222	148,453
MOVEMENT IN TOTAL FUNDS FOR THE YEAR - NET INCOME FOR THE YEAR					
		19,276	25,257	44,533	4,123
Transfers between funds		(197)	197	-	-
<i>Total funds at 1 September 2021</i>		<i>16,043</i>	<i>38,559</i>	<i>54,602</i>	<i>50,479</i>
TOTAL FUNDS AT 31 AUGUST 2022		35,122	64,013	99,135	54,602

The notes on pages 15 to 21 form part of these financial statements.

OASIS COMMUNITY HUB: BATH
(A company limited by guarantee)

Registered Number: 07236345

BALANCE SHEET
AS AT 31 AUGUST 2022

	Note	£	2022	£	£	2021	£
CURRENT ASSETS							
Cash at bank			103,065			100,854	
Debtors	7		-			813	
			103,065			<u>101,667</u>	
CREDITORS: amounts falling due within one year	8		(3,930)			<u>(47,065)</u>	
NET CURRENT ASSETS						<u>99,135</u>	<u>54,602</u>
NET ASSETS						<u>99,135</u>	<u>54,602</u>
CHARITY FUNDS							
Restricted funds			64,013			38,559	
Unrestricted funds			35,122			<u>16,043</u>	
TOTAL FUNDS						<u>99,135</u>	<u>54,602</u>

The financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

The financial statements were approved by the Directors 31 January 2023 and signed on their behalf, by:



D Vernalls
Director

The notes on pages 15 to 21 form part of these financial statements.

OASIS COMMUNITY HUB: BATH
(A company limited by guarantee)

STATEMENT OF CASHFLOWS
FOR THE YEAR ENDED 31 AUGUST 2022

	2022 £	2021 £
Cash flows from operating activities		
Net income for the year	44,533	4,123
Reconciliation to cash generated from operations		
Decrease in debtors	813	10,327
Increase/(Decrease) in creditors	<u>(43,135)</u>	<u>46,865</u>
Net cash provided by/(used in) operating activities	<u>2,211</u>	<u>61,315</u>
Cash flow statement		
Net cash provided by/(used in)/from operating activities	<u>2,211</u>	<u>61,315</u>
Net increase in cash in the year	<u>2,211</u>	<u>61,315</u>
Reconciliation of net cash flow movements to net funds		
Net increase in cash in the year	2,211	61,315
At 1 September	<u>100,854</u>	<u>39,539</u>
At 31 August	<u>103,065</u>	<u>100,854</u>
Consisting of:		
Bank Accounts	<u>103,065</u>	<u>100,854</u>
	<u>103,065</u>	<u>100,854</u>

Analysis of changes in net debt:

	1 September 2021 £	Cash flows £	31 August 2022 £
Cash and cash equivalents	<u>100,854</u>	<u>2,211</u>	<u>103,065</u>

The notes on pages 15 to 21 form part of these financial statements.

OASIS COMMUNITY HUB: BATH

(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2022

1. ACCOUNTING POLICIES

1.1 Basis of preparation of financial statements

The accounts (financial statements) have been prepared in accordance with the Charities SORP (FRS102) applicable to charities preparing their accounts in accordance with FRS102 the Financial Reporting Standard applicable in the UK and Republic of Ireland and the Charities Act 2011 and UK Generally Accepted Practice as it applies from 1 January 2019. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

1.2 Company status

The company is a company limited by guarantee, incorporated and domiciled in the UK and is a public benefit entity. Oasis Community Partnerships is the sole member of the company. The address of the registered office is 1 Kennington Road, London, SE1 7QP. In the event of the company being wound up, the liability in respect of the guarantee is limited to £1 per member of the company.

1.3 Going concern

The Directors have considered the risks to the Hub, including the current crisis around the increased cost of living, and these include the ability for the Hub to carry out its activities. In reviewing the going concern no material uncertainty has been identified. Sufficient funds are held and there are no future material uncertainties relating to future income and therefore we consider it is appropriate to adopt the going concern approach and the company will continue to adopt the going concern basis in preparing the financial reports.

1.4 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Directors in furtherance of the general objectives of the company and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors which have been raised by the company for particular purposes. The cost of raising and administering such funds are charged against the specific fund.

1.5 Income

Income is included in the Statement of Financial Activities when the company is legally entitled to the income and the amount can be quantified with reasonable accuracy and the likelihood of receipt of the income is probable. Income includes gifts and donations and grants. Gifts and donations are recognised when receivable and grant income is recognised in the period applicable for the grant funding.

1.6 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Expenditure on charitable activities includes the costs of educational activities undertaken to further the purposes of the charity and their associated support costs.
- Other expenditure represents those items not falling into any other heading.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred

OASIS COMMUNITY HUB: BATH

(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS (Cont.) FOR THE YEAR ENDED 31 AUGUST 2022

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back-office costs, finance, personnel, payroll and governance costs which support the Hub's operations and activities.

1.7 Pensions

The Company operates a defined contribution pension scheme. Contributions are charged to the income and expenditure account as they become payable in accordance with the rules of the scheme

1.8 Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

1.9 Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid after taking account of any trade discounts due.

1.10 Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

1.11 Financial instruments

The company has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value. Financial assets held at amortised cost comprise cash and bank and in hand, together with trade and other debtors. Financial liabilities held at amortised cost comprise bank loans and overdrafts, trade and other creditors.

1.12 Critical accounting judgements and key sources of estimation uncertainty

In the application of the company's accounting policies, the directors are required to make judgements, estimates, assumptions about the carrying values of assets and liabilities that are not readily apparent from other sources. The estimates and underlying assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an on-going basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period or in the period of the revision and future periods if the revision affects the current and future periods.

In the view of the directors, no assumptions concerning the future or estimation uncertainty affecting assets and liabilities at the balance sheet date are likely to result in a material adjustment to their carrying amounts in the next financial year.

2. DONATIONS

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Donations	<u>111,746</u>	<u>20,506</u>	<u>132,252</u>	<u>59,685</u>

OASIS COMMUNITY HUB: BATH

(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS (Cont.) FOR THE YEAR ENDED 31 AUGUST 2022

3. INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Grants	-	49,486	49,486	56,010
Venue Hire Income	16,494	-	16,494	8,935
SLA Income	-	-	-	8,000
Charitable Income	<u>16,494</u>	<u>49,486</u>	<u>65,980</u>	<u>72,945</u>

4. DIRECT COSTS

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Staff costs	54,051	24,237	78,288	54,879
Consultancy costs	790	140	930	9,728
Building repairs and maintenance	1,002	1,418	2,420	5,113
Building improvements	-	-	-	12,981
Training costs	445	19	464	585
Health & Safety	633	-	633	598
Equipment	4,432	9,610	14,042	10,214
Cleaning	8,474	-	8,474	4,113
Utility costs	5,475	-	5,475	5,305
Telephone and internet	1,677	515	2,192	1,567
Consumable supplies	3,198	12,574	15,772	12,775
Publicity and website	8,205	-	8,205	536
Subscriptions and memberships	3,465	8,264	11,729	7,006
Office costs	1,475	7	1,482	914
Travel and subsistence	2,837	520	3,357	858
Management charges	7,434	1,716	9,150	14,916
Governance costs	2,250	-	2,250	250
Other costs	3,722	1,637	5,359	6,115
Total Direct Costs	<u>109,565</u>	<u>60,657</u>	<u>170,222</u>	<u>148,453</u>

The costs above are classified as:

	Direct Costs 2022 £	Support Costs 2022 £	Governance costs 2022 £	Total costs 2022 £	Total costs 2021 £
Total	<u>158,822</u>	<u>9,150</u>	<u>2,250</u>	<u>170,222</u>	<u>148,453</u>

OASIS COMMUNITY HUB: BATH

(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS (Cont.)
FOR THE YEAR ENDED 31 AUGUST 2022**

5. STAFF NUMBER AND EMOLUMENTS

	Total 2022 £	<i>Total 2021 £</i>
Staff emoluments	68,390	47,159
Social security costs	5,216	4,574
Pension costs	4,682	3,146
Total	78,288	54,879

During the year the average number of employees was 5 (2021: 5). No employee received remuneration amounting to more than £60,000 in the year (2021: nil).

The pension costs above relate to a defined contribution scheme, which is operated by Oasis Charitable Trust and were all charged to unrestricted or restricted expenditure, depending on the project the staff member is attributed to.

6. NET EXPENDITURE

This is stated after charging:

	2022 £	<i>2021 £</i>
Auditor's remuneration	2,250	250

During the year, no Director received any remuneration, benefits in kind or reimbursement of expenses (2021 - £NIL).

7. DEBTORS

	2022 £	2021 £
Trade debtors	-	813
	-	813

OASIS COMMUNITY HUB: BATH

(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2022

8. CREDITORS:
Amounts falling due within one year

	2022 £	2021 £
Trade creditors	3,666	874
Amounts owed to OCP	264	46,191
	<u>3,930</u>	<u>47,065</u>

9. ANALYSIS OF NET ASSETS BETWEEN FUNDS - 2022

	Restricted funds 2022 £	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Current assets	65,244	37,821	103,065	101,667
Current liabilities	(1,231)	(2,699)	(3,930)	(47,065)
	<u>64,013</u>	<u>35,122</u>	<u>99,135</u>	<u>54,602</u>

ANALYSIS OF NET ASSETS BETWEEN FUNDS - 2021

	Restricted funds 2021 £	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Current assets	39,059	62,608	101,667	50,679
Current liabilities	(500)	(46,565)	(47,065)	(200)
	<u>38,559</u>	<u>16,043</u>	<u>54,602</u>	<u>50,479</u>

OASIS COMMUNITY HUB: BATH

(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS (Cont.) FOR THE YEAR ENDED 31 AUGUST 2022

10. STATEMENT OF FUNDS - 2022

	Brought Forward £	Transfers between funds £	Incoming resources £	Resources Expended £	Carried Forward £
Unrestricted Funds	16,043	(197)	128,841	(109,565)	35,122
<u>Restricted funds</u>					
Make Lunch	14,970	-	130	(4,445)	10,655
Response Fund	157	-	310	(76)	391
Pantry	23,432	197	85,474	(56,136)	52,967
Total restricted funds	38,559	197	85,914	(60,657)	64,013
Total Funds	54,602	-	214,755	170,222	99,135

STATEMENT OF FUNDS - 2021

	Brought Forward £	Incoming resources £	Resources Expended £	Carried Forward £
Unrestricted Funds	18,543	87,229	(89,729)	16,043
<u>Restricted funds</u>				
Make Lunch	22,337	17,954	(25,321)	14,970
Feasibility	9,440	-	(9,440)	-
Response Fund	160	260	(263)	157
Pantry	-	47,133	(23,701)	23,432
Total restricted funds	31,937	65,347	(58,725)	38,559
Total Funds	50,480	152,576	(148,454)	54,602

11. ULTIMATE PARENT UNDERTAKING AND CONTROLLING PARTY

The company is a wholly owned subsidiary of Oasis Community Partnerships, a company incorporated in England (registered number 08749179) and a registered charity (number 1163889). Oasis Community Partnership prepares consolidated financial statements which include the results of Oasis Community Hub: Bath. Copies of these financial statement can be obtained from its registered office at 1 Kennington Road, London, SE1 7QP.

Oasis Charitable Trust (OCT) is the Ultimate Parent and is a company incorporated in England (registered number 02818823) and a registered charity (registered charity number 1026487). Oasis Charitable Trust prepares consolidated financial statements which include the results of Oasis Community Hub: BATH, and this is the largest group for which accounts are prepared that include this company. Copies of the Oasis Charitable Trust group financial statements are available from its registered office at 1 Kennington Road, London, SE1 7QP.

OASIS COMMUNITY HUB: BATH

(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS (Cont.) FOR THE YEAR ENDED 31 AUGUST 2022

OCT's principle objectives are to:

- To ensure that the national group of organisations is governed well and in accordance with Oasis theology and ethos
- To maintain the cohesion of the family of Oasis organisations in the UK by ensuring that the Oasis vision, mission, and ethos is understood and implemented across the group of organisations
- To lead the integration of work across the subsidiaries and to grow and develop Oasis Hubs – the Oasis model of community transformation
- To promote the corporate message of Oasis

12. RELATED PARTY TRANSACTIONS

During the year the company made the following transactions with other group companies:

- An amount of £78,288 (2021: £54,970) was paid by the Hub to OCP in respect of staff recharges. At year-end a balance of £264 (2021: £46,191) was owed by the Hub to parent company, Oasis Community Partnerships.
- During the year recharges of £9,150 (2021: £9,250) were paid by the Hub to OCP/OCT for support and management costs.

There were no other related party transactions.

13. STATEMENT OF FINANCIAL ACTIVITIES – COMPARATIVES

	Note	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £
INCOME				
Gifts & Donations	2	50,844	8,841	59,685
Charitable activities	3	27,610	45,335	72,945
Other income		8,775	11,171	19,946
TOTAL		87,229	65,347	152,576
EXPENDITURE				
Charitable activities	4	89,729	58,724	148,453
TOTAL		89,729	58,724	148,453
MOVEMENT IN TOTAL FUNDS FOR THE YEAR - NET INCOME/(EXPENDITURE) FOR THE YEAR				
		(2,500)	6,623	4,123
<i>Total funds at 1 September 2020</i>		18,543	31,936	50,479
TOTAL FUNDS AT 31 AUGUST 2021		16,043	38,559	54,602

Accounts

Registered number: 7236345

Charity number: 1138904

OASIS COMMUNITY HUB: BATH
(A company limited by guarantee)

**DIRECTORS' REPORT AND INDEPENDENTLY
EXAMINED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2021**

OASIS COMMUNITY HUB: BATH
(A company limited by guarantee)

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OASIS COMMUNITY HUB: BATH
(A company limited by guarantee)

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE COMPANY, ITS DIRECTORS AND ADVISERS
FOR THE YEAR ENDED 31 AUGUST 2021**

Directors

R Trickey
D Vernalls
B Senneck
S Natt

Company registered number

7236345

Charity registered number

1138904

Registered office

1 Kennington Road, London, SE1 7QP

Company secretary

DJ Parr

Independent examiner

Mr Matt Ryan, FCCA
Numbers Ltd

OASIS COMMUNITY HUB: BATH
(A company limited by guarantee)
DIRECTORS' REPORT (continued)
FOR THE YEAR ENDED 31 AUGUST 2021

The Directors (who are also Trustees of the charity for the purposes of the Charities Act) present their annual report together with the unaudited financial statements of Oasis Community Hub: Bath (the company) for the year ended 31 August 2021. The Directors confirm that the annual report and financial statements of the company comply with the current statutory requirements, the requirements of the company's governing document and the provisions of the Charities SORP 2019 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).

Structure, governance and management

a. CONSTITUTION

The company is registered as a charitable company limited by guarantee and was set up by a Memorandum of Association on 27/04/2010 and is a registered charity number 1138904.

The principal objects of the Company are the advancement for the public benefit of education and health, the preservation and protection of public health generally, the relief of persons who are in need, hardship or distress and the prevention and relief of poverty.

The Directors confirm that they have paid due regard to the guidance contained in the Charity Commission's general guidance on public benefit when setting the charity's objectives and planning its activities.

The company name was changed on 29 April 2019 to Oasis Community Hub: Bath. The previous known name was Oasis Community Hub: Immingham.

b. METHOD OF APPOINTMENT OR ELECTION OF DIRECTORS

The management of the Company is the responsibility of the Directors who are elected and co-opted under the terms of the Articles of Association. The appointment of new directors is at the discretion of the existing directors (and/or the Guarantor, Oasis Community Partnerships).

c. POLICIES ADOPTED FOR THE INDUCTION AND TRAINING OF DIRECTORS

Policies for the induction and training of new directors follow those of the ultimate parent, Oasis International Association Ltd.

d. ORGANISATIONAL STRUCTURE AND DECISION MAKING

Oasis Community Hub: Bath (the Company) is a company limited by guarantee, whose registered number is 07236345. It is also a registered charity, number 1138862. The Company is governed by a Memorandum and Articles of Association of 27th April 2010. The Company is controlled by the Directors who are also the Trustees. Oasis Community Partnerships is the immediate parent and guarantor. The Company does not have a share capital. Directors are appointed by a majority of other Directors or the Guarantor. The Directors have delegated the day to day activity of the Company to the hub Leader, but retain responsibility for major strategic and governance decisions.

The Company was established in furtherance of Oasis Charitable Trust and Oasis Community Partnership's intention to deliver individual and community transformation through local community hubs. As each Hub will need to respond to the issues and needs arising in their own locality and in order to engage local involvement each hub will operate as an independent legal entity but expressing the consistent ethos of Oasis.

OASIS COMMUNITY HUB: BATH

(A company limited by guarantee)

DIRECTORS' REPORT (continued) FOR THE YEAR ENDED 31 AUGUST 2021

e. RISK MANAGEMENT

The Directors have assessed the major risks to which the company is exposed, in particular those related to the operations and finances of the company, and are satisfied that systems and procedures are in place to mitigate our exposure to the major risks.

The risks and impact of Covid-19 have been assessed by the Directors and they are satisfied that risks have been mitigated wherever possible. We have confirmed grant commitments from our major funders covering the period up to and beyond August 2022.

The Directors consider that Oasis Community Hub: Bath has adequate resources to continue in operational existence for the foreseeable future and, for this reason, the Directors continue to adopt the going concern basis in preparing the accounts.

Objectives and Activities

The objective of the company is to operate as a catalyst for community transformation by facilitating improvements in the lives of individuals and community activity and cohesion. This will be achieved by identify and understanding the needs and issues within the community and by applying the Oasis Ethos to everything. The Oasis Ethos is:

- A passion to include everyone
- A desire to treat everyone equally, respecting differences
- A commitment to healthy and open relationships
- A deep sense of hope that things can change and be transformed
- A sense of perseverance to keep going for the long haul

Oasis Hubs will typically include activities in education, youth and children's work, community empowerment, housing, advice and support, personal and spiritual development and health and wellbeing.

Relationship of Oasis Community Hub: Bath to other Oasis companies

The Hub has two relationships with the wider Oasis group:

1. With the national group of Oasis organisations
2. With the Oasis Community Partnerships group

These are described below as follows:

1. The national Oasis Group

The Oasis family of charities in the UK has been structured to enable the entire group to benefit from working together towards national objectives, while at the same time being able to deliver maximum impact in local communities. The challenge of running a national charity is in ensuring the correct needs are being addressed in local communities, while the advantage is working collaboratively at a national level to minimise cost locally and benefitting from the value of interdependent working. This 'hybrid structure' has been developed to ensure that local ownership and oversight is achieved whilst leveraging economies of scale.

At a national level, Oasis Charitable Trust is responsible for all Oasis' activities in the UK and is the parent company for three national subsidiaries. These are:

1. Oasis Community Learning – a multi-academy chain running 52 academies across England
2. Oasis Community Partnerships – a charity delivering community development work
3. Oasis Community Housing – a housing charity supporting vulnerable adults and young people

OASIS COMMUNITY HUB: BATH
(A company limited by guarantee)
DIRECTORS' REPORT (continued)
FOR THE YEAR ENDED 31 AUGUST 2021

2. The Oasis Community Partnerships Group

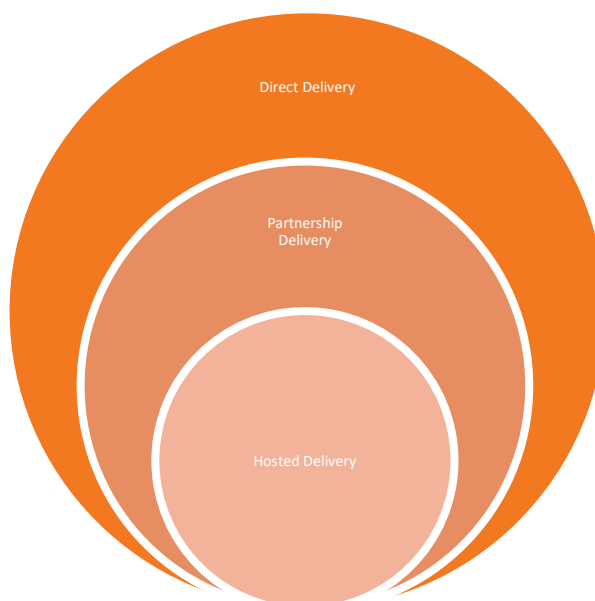
Within this group structure, Oasis Community Partnerships is responsible for all of Oasis' community development work in the UK. It is the national holding company for 19 local Oasis Community Hubs and one Trading Company, delivering integrated community development work in a number of targeted neighbourhoods across the country.

Oasis Community Hub: Bath is a local subsidiary of Oasis Community Partnerships, which, in the same way as the main group structure, is also a hybrid model. This enables sharing of resources, best practice and central support functions while Oasis Community Hub: Bath operates locally in order to respond appropriately to the needs of the local area. As a result, Oasis Community Hub: Bath benefits from higher quality and cheaper infrastructure than it would be able to access as entirely standalone organisation.

Oasis Hub Bath - Achievements and Performance 2020/21

As with every other charity, Oasis Community Hub Bath was heavily impacted by the Covid-19 pandemic during the year, especially during national lockdowns. This has had a substantial impact on our work; the majority of our face-face work stopped and we quickly had to adjust how we work. Our priority was making sure that our vital food poverty and pastoral support services were able to continue, with the majority of our activity moving to online delivery. Whilst this time has been significantly challenging; it has presented us with opportunities to serve our community in a unique way, and our increased online presence has helped raise our profile.

Oasis Hub Bath delivers community work in a tiered delivery model, facilitating activity both within our building Oasis Church Bath, and in other areas of the city.



Direct Delivery – community work that Oasis Hub Bath delivers:

- We have continued to operate our weekly food pantry, which recently had its first birthday! In our first year of operation we have built up a team of 31 volunteers, distributing 10 tonnes of food to over 75 members, saving them roughly £18,573.
- We have expanded our food pantry to a second location in Bath, and we are now open weekly on a Monday in Southdown, and a Thursday in the city centre. As the impact of Covid continues to be felt, both pantries are ready to increase their capacity and welcome more members in the months ahead.
- We have secured funding for staff members to run both food pantries for the next two years.

OASIS COMMUNITY HUB: BATH

(A company limited by guarantee)

DIRECTORS' REPORT (continued) FOR THE YEAR ENDED 31 AUGUST 2021

- We have secured funding to redevelop our community hall kitchen so that we can offer a community café for our pantry members. This will build relationships and increase signposting, but will also provide volunteering opportunities for pantry members.

Partnership Delivery – community work that Oasis Hub Bath delivers in partnership with one or more organisation:

- In partnership with BANES Council Family Placement Team we continue to run Bath's only 'Kinship Carer Support Group'. This monthly group meets at Oasis Church Bath and is an important space for kinship carers to access peer support, information and advice. We have also hosted training for foster carers and kinship carers.

Hosted Delivery – community work that Oasis Hub Bath hosts in our building:

- We have developed a successful long-term partnership with Focus Counselling whose office and counselling practice is now based in our building. Focus offer affordable counselling to local residents and also run an eating disorders support group.
- Our basement community space has been completely refurbished and is now home to Bath Mind's 'Breathing Space' project, open every night of the year for those who are experiencing a mental health crisis.
- Through our partnership with local charity DHI as well as Alcoholics Anonymous and Narcotics Anonymous, Oasis Church Bath is home to six different addiction support groups. Many of the groups continue to operate in a hybrid model where attendees can either come along or join in online.

Wider Achievements

- We have recruited a caretaker for our building. We have also recruited a pantry admin assistant to help with the additional amount of admin caused by covid.
- We have completed our building feasibility study and have a clear plan for the future for our building project.
- We have recruited more members to two out of three of our governance groups.
- We have a 95% success rate when it comes to grant applications and we have also increased regular giving.
- We have published our first ever Impact Report.
- We have secured funding to completely rebuild our website which will include the production of a promotional film as well as a set of stock photos for use across all our publications and social media platforms.
- Oasis Church Bath has attracted new members in 2019/20, despite the majority of delivery being online for the year, and our reputation as an inclusive Church is growing. As well as providing our own online content we also joined with Oasis Waterloo to provide the Oasis Global Gatherings each Sunday morning on Facebook.

Financial review

The total incoming resources during the year ended 31st August 2021 amounted to £152,576 (2020: £136,700). Expenditure amounted to £148,453 (2020: £97,909). The overall result is a surplus of £4,123 (2020: £38,791) leaving retained funds of £54,602 (2020: £50,479).

It is the intention of the Directors that in due course Oasis Community Hub: Bath will establish and retain sufficient funds to cover the running costs for three months.

Going concern

The Directors have considered the risks to the Hub, including the impact of Covid-19, and these include the ability for the Hub to carry out its activities in an environment where social distancing rules are expected to be in force for some time. The Directors have confirmed that the major sources of grant funding are committed and the delivery of

OASIS COMMUNITY HUB: BATH

(A company limited by guarantee)

DIRECTORS' REPORT (continued) FOR THE YEAR ENDED 31 AUGUST 2021

the activities can be adjusted to ensure that guidelines around social distancing can still be applied. Furthermore, the Directors are confident that costs will only be incurred to the extent that funding is secured. The Directors are confident that the Hub has adequate resources to continue operating for the foreseeable future and, for this reason, the Trustees continue to adopt the going concern basis in preparing the accounts.

Plans for the future

In one year...

- To create and implement a robust fundraising strategy, including developing further partnerships with local businesses.
- To have secured funding for the next stage in our building refurbishment project.
- To recruit more trustees.
- To have a completely new, redesigned website.
- To have refurbished the kitchen in our ground floor and be operating a community café alongside our city centre food pantry.
- To have decided on the future direction of our holiday hunger project Make Lunch.

In three years...

- To raise the necessary funds to begin refurbishment work on our building.
- To have expanded our food poverty work and have developed other provision such as cooking clubs and information and advice services.
- To have recruited an assistant church leader to help with staff workload.

In five years...

- To have completed the refurbishment works on the building and to have Oasis Church Bath running as a fully functioning, modern community facility with a wide range of projects and services running.

DIRECTORS' RESPONSIBILITIES STATEMENT

The Directors (who are also Trustees of Oasis Community Hub: Bath for the purposes of charity law) are responsible for preparing the Directors' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Directors to prepare financial statements for each financial year. Under company law the Directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the Directors are required to:

OASIS COMMUNITY HUB: BATH

(A company limited by guarantee)

**DIRECTORS' REPORT (continued)
FOR THE YEAR ENDED 31 AUGUST 2021**

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The Directors are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report was approved by the Directors on 07/03/2022 and signed on their behalf, by:

A handwritten signature in black ink, appearing to read 'D Vernalls', written in a cursive style.

D Vernalls
Director

OASIS COMMUNITY HUB: BATH
(A company limited by guarantee)

EXAMINER'S REPORT
FOR THE YEAR ENDED 31 AUGUST 2021

I report on the accounts of the charity for the year ended 31 August 2021

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

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

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

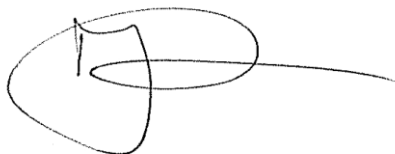
Independent examiner's statement

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

- 1) which give me reasonable cause to believe that in any material respect the requirements:
 - a. to keep accounting records in accordance with section 130 of the 2011 Act; and
 - b. to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act

have not been met; or

- 2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Mr Matt Ryan, FCCA
32 High Street, Wendover, Bucks, HP22 6EA

Date: 07/01/2022

OASIS COMMUNITY HUB: BATH
(A company limited by guarantee)
STATEMENT OF FINANCIAL ACTIVITIES
(Incorporating an Income and Expenditure Account)
FOR THE YEAR ENDED 31 AUGUST 2021

	Note	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
INCOME					
Gifts & Donations	2	50,844	8,841	59,685	34,614
Charitable activities	3	27,610	45,335	72,945	96,635
Other income		8,775	11,171	19,946	5,451
TOTAL		87,229	65,347	152,576	136,700
EXPENDITURE					
Charitable activities	4	89,729	58,724	148,453	97,909
TOTAL		89,729	58,724	148,453	97,909
MOVEMENT IN TOTAL FUNDS FOR THE YEAR - NET INCOME/(EXPENDITURE) FOR THE YEAR					
		(2,500)	6,623	4,123	38,791
<i>Total funds at 1 September 2020</i>		18,543	31,936	50,479	11,688
TOTAL FUNDS AT 31 AUGUST 2021		16,043	38,559	54,602	50,479

The notes on pages 11 to 14 form part of these financial statements.

OASIS COMMUNITY HUB: BATH
(A company limited by guarantee)

BALANCE SHEET
AS AT 31 AUGUST 2021

	Note	£	2021	£	£	2020	£
CURRENT ASSETS							
Cash at bank			100,854			39,539	
Debtors	5		<u>813</u>			<u>11,140</u>	
			101,667			50,679	
CREDITORS: amounts falling due within one year	6		<u>(47,065)</u>			<u>(200)</u>	
NET CURRENT ASSETS				<u>54,602</u>			<u>50,479</u>
NET ASSETS				<u><u>54,602</u></u>			<u><u>50,479</u></u>
CHARITY FUNDS							
Restricted funds				38,559			31,936
Unrestricted funds				<u>16,043</u>			<u>18,543</u>
TOTAL FUNDS				<u><u>54,602</u></u>			<u><u>50,479</u></u>

For the year ending 31/08/2021 the company was entitled to exemption under section 479a of the Companies Act 2006 relating to subsidiary companies. No members have required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006.

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

The financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006 and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

The financial statements were approved by the Directors 07/03/2022 and signed on their behalf, by:



D Vernalls
Director

The notes on pages 11 to 14 form part of these financial statements.

OASIS COMMUNITY HUB: BATH

(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2021

1. ACCOUNTING POLICIES

1.1 Basis of preparation of financial statements

The accounts (financial statements) have been prepared in accordance with the Charities SORP (FRS102) applicable to charities preparing their accounts in accordance with FRS102 the Financial Reporting Standard applicable in the UK and Republic of Ireland and the Charities Act 2011 and UK Generally Accepted Practice as it applies from 1 January 2019. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

1.2 Company status

The company is a company limited by guarantee, incorporated and domiciled in the UK and is a public benefit entity. Oasis Community Partnerships is the sole member of the company. The address of the registered office is 1 Kennington Road, London, SE1 7QP. In the event of the company being wound up, the liability in respect of the guarantee is limited to £1 per member of the company.

1.3 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Directors in furtherance of the general objectives of the company and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors which have been raised by the company for particular purposes. The cost of raising and administering such funds are charged against the specific fund.

1.4 Resources expended

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Expenditure on charitable activities includes the costs of educational activities undertaken to further the purposes of the charity and their associated support costs.
 - Other expenditure represents those items not falling into any other heading.
- Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back-office costs, finance, personnel, payroll and governance costs which support the Hub's operations and activities.

1.5 Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

OASIS COMMUNITY HUB: BATH

(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS (Cont.)
FOR THE YEAR ENDED 31 AUGUST 2021**

1.6 Reconciliation with previously accepted Generally Accepted Accounting Practice

In preparing the accounts, the directors have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102 the restatement of comparative items was required.

In preparing the accounts, the trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102 the restatement of comparative items was required. In their estimation, the impact of transitioning is not material to the financial statements and therefore the restatement of comparative items is not required. The transition date was 1 September 2014.

2. DONATIONS

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	<i>Total funds 2020 £</i>
Donations	50,844	8,841	59,685	34,614

3. INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	<i>Total funds 2020 £</i>
Grants	10,680	45,330	56,010	49,630
Venue Hire Income	8,930	5	8,935	82
SLA Income	8,000	-	8,000	46,923
Charitable Income	27,610	45,335	72,945	96,635

OASIS COMMUNITY HUB: BATH

(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS (Cont.)
FOR THE YEAR ENDED 31 AUGUST 2021**

4. DIRECT COSTS

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Staff costs	45,883	8,996	54,879	42,201
Consultancy costs	500	9,228	9,728	-
Building repairs and maintenance	4,953	160	5,113	2,677
Building improvements	3,541	9,440	12,981	10,560
Training costs	144	441	585	599
Health & Safety	598	-	598	2,009
Equipment	4,026	6,188	10,214	3,688
Cleaning	4,113	-	4,113	2,790
Utility costs	5,267	38	5,305	9,910
Telephone and internet	1,353	214	1,567	2,353
Consumable supplies	1,453	11,322	12,775	-
Publicity and website	49	487	536	1,728
Subscriptions and memberships	3,442	3,564	7,006	1,743
Office costs	637	277	914	3,615
Travel and subsistence	392	466	858	5,454
Management charges	9,252	5,664	14,916	8,000
Governance costs	250	-	250	200
Other costs	3,876	2,239	6,115	382
Total Direct Costs	<u>89,729</u>	<u>58,724</u>	<u>148,453</u>	<u>97,909</u>

5. DEBTORS

	2021 £	2020 £
Trade debtors	813	-
Intercompany	-	11,140
	<u>813</u>	<u>11,140</u>

**6. CREDITORS:
Amounts falling due within one year**

	2021 £	2020 £
Creditors	874	200
Intercompany	46,191	-
	<u>47,065</u>	<u>200</u>

OASIS COMMUNITY HUB: BATH

(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2021

7. ULTIMATE PARENT UNDERTAKING AND CONTROLLING PARTY

The company is a wholly owned subsidiary of Oasis Community Partnerships, a company incorporated in England (registered number 08749179) and a registered charity (number 1163889). Oasis Community Partnership prepares consolidated financial statements which include the results of Oasis Community Hub: Bath. Copies of these financial statement can be obtained from its registered office at 1 Kennington Road, London, SE1 7QP.

Oasis Charitable Trust (OCT) is the Ultimate Parent and is a company incorporated in England (registered number 02818823) and a registered charity (registered charity number 1026487). Oasis Charitable Trust prepares consolidated financial statements which include the results of Oasis Community Hub: BATH, and this is the largest group for which accounts are prepared that include this company. Copies of the Oasis Charitable Trust group financial statements are available from its registered office at 1 Kennington Road, London, SE1 7QP.

OCT's principle objectives are to:

- To ensure that the national group of organisations is governed well and in accordance with Oasis theology and ethos
- To maintain the cohesion of the family of Oasis organisations in the UK by ensuring that the Oasis vision, mission, and ethos is understood and implemented across the group of organisations
- To lead the integration of work across the subsidiaries and to grow and develop Oasis Hubs – the Oasis model of community transformation

To promote the corporate message of Oasis

8. RELATED PARTY TRANSACTIONS

At year-end a balance of £46,191 (2020, Owed to the hub from the parent company OCP: £11,140) was owed by the Hub to the parent company, Oasis Community Partnerships.

There were no other related party transactions.

Accounts

Registered number: 7236345
Charity number: 1138904

OASIS COMMUNITY HUB: BATH
(A company limited by guarantee)

**DIRECTORS' REPORT AND INDEPENDENTLY
EXAMINED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2020**

OASIS COMMUNITY HUB: BATH
(A company limited by guarantee)

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OASIS COMMUNITY HUB: BATH
(A company limited by guarantee)

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE COMPANY, ITS DIRECTORS AND ADVISERS
FOR THE YEAR ENDED 31 AUGUST 2020**

Directors

E Lamont (resigned 15/09/2019)
N Goddard (resigned 15/09/2019)
B Simmonds (resigned 15/09/2019)
L Lawton (appointed 16/09/2019, resigned 26/02/2020)
M Shearman (appointed 16/09/2019, resigned 26/02/2020)
R Trickey (appointed 16/09/2019)
D Vernalls (appointed 16/09/2019)
B Senneck (appointed 25/02/2020)
S Natt (appointed 22/02/2020)

Company registered number

7236345

Charity registered number

1138904

Registered office

1 Kennington Road, London, SE1 7QP

Company secretary

DJ Parr

Independent examiner

Mr Matt Ryan, FCCA

Numbers Ltd

OASIS COMMUNITY HUB: BATH
(A company limited by guarantee)
DIRECTORS' REPORT (continued)
FOR THE YEAR ENDED 31 AUGUST 2020

The Directors (who are also Trustees of the charity for the purposes of the Charities Act) present their annual report together with the unaudited financial statements of Oasis Community Hub: Bath (the company) for the year ended 31 August 2020. The Directors confirm that the annual report and financial statements of the company comply with the current statutory requirements, the requirements of the company's governing document and the provisions of the Charities SORP 2019 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).

Structure, governance and management

a. CONSTITUTION

The company is registered as a charitable company limited by guarantee and was set up by a Memorandum of Association on 27/04/2010 and is a registered charity number 1138904.

The principal objects of the Company are the advancement for the public benefit of education and health, the preservation and protection of public health generally, the relief of persons who are in need, hardship or distress and the prevention and relief of poverty.

The Directors confirm that they have paid due regard to the guidance contained in the Charity Commission's general guidance on public benefit when setting the charity's objectives and planning its activities.

The company name was changed on 29 April 2019 to Oasis Community Hub: Bath. The previous known name was Oasis Community Hub: Imingham.

b. METHOD OF APPOINTMENT OR ELECTION OF DIRECTORS

The management of the Company is the responsibility of the Directors who are elected and co-opted under the terms of the Articles of Association. The appointment of new directors is at the discretion of the existing directors (and/or the Guarantor, Oasis Community Partnerships).

c. POLICIES ADOPTED FOR THE INDUCTION AND TRAINING OF DIRECTORS

Policies for the induction and training of new directors follow those of the ultimate parent, Oasis International Association Ltd.

d. ORGANISATIONAL STRUCTURE AND DECISION MAKING

Oasis Community Hub: Bath (the Company) is a company limited by guarantee, whose registered number is 07236345. It is also a registered charity, number 1138862. The Company is governed by a Memorandum and Articles of Association of 27th April 2010. The Company is controlled by the Directors who are also the Trustees. Oasis Community Partnerships is the immediate parent and guarantor. The Company does not have a share capital. Directors are appointed by a majority of other Directors or the Guarantor. The Directors have delegated the day to day activity of the Company to the hub Leader, but retain responsibility for major strategic and governance decisions.

The Company was established in furtherance of Oasis International Association, Oasis Charitable Trust and Oasis Community Partnership's intention to deliver individual and community transformation through local community hubs. As each Hub will need to respond to the issues and needs arising in their own locality and in order to engage local involvement each hub will operate as an independent legal entity but expressing the consistent ethos of Oasis.

OASIS COMMUNITY HUB: BATH
(A company limited by guarantee)
DIRECTORS' REPORT (continued)
FOR THE YEAR ENDED 31 AUGUST 2020

e. RISK MANAGEMENT

The Directors have assessed the major risks to which the company is exposed, in particular those related to the operations and finances of the company, and are satisfied that systems and procedures are in place to mitigate our exposure to the major risks.

The risks and impact of Covid-19 have been assessed by the Directors and they are satisfied that risks have been mitigated wherever possible. We have confirmed grant commitments from our major funders covering the period up to and beyond August 2021.

The Directors consider that Oasis Community Hub: Bath has adequate resources to continue in operational existence for the foreseeable future and, for this reason, the Directors continue to adopt the going concern basis in preparing the accounts.

Objectives and Activities

The objective of the company is to operate as a catalyst for community transformation by facilitating improvements in the lives of individuals and community activity and cohesion. This will be achieved by identifying and understanding the needs and issues within the community and by applying the Oasis Ethos to everything. The Oasis Ethos is:

- A passion to include everyone
- A desire to treat everyone equally, respecting differences
- A commitment to healthy and open relationships
- A deep sense of hope that things can change and be transformed
- A sense of perseverance to keep going for the long haul

Oasis Hubs will typically include activities in education, youth and children's work, community empowerment, housing, advice and support, personal and spiritual development and health and wellbeing.

Relationship of Oasis Community Hub: Bath to other Oasis companies

The Hub has two relationships with the wider Oasis group:

1. With the national group of Oasis organisations
2. With the Oasis Community Partnerships group

These are described below as follows:

1. The national Oasis Group

The Oasis family of charities in the UK has been structured to enable the entire group to benefit from working together towards national objectives, while at the same time being able to deliver maximum impact in local communities. The challenge of running a national charity is in ensuring the correct needs are being addressed in local communities, while the advantage is working collaboratively at a national level to minimise cost locally and benefitting from the value of interdependent working. This 'hybrid structure' has been developed to ensure that local ownership and oversight is achieved whilst leveraging economies of scale.

OASIS COMMUNITY HUB: BATH

(A company limited by guarantee)

DIRECTORS' REPORT (continued) FOR THE YEAR ENDED 31 AUGUST 2020

At a national level, Oasis Charitable Trust is responsible for all Oasis' activities in the UK and is the parent company for four national subsidiaries. These are:

1. Oasis Community Learning – a multi-academy chain running 52 academies across England
2. Oasis Community Partnerships – a charity delivering community development work
3. Oasis Community Housing – a housing charity supporting vulnerable adults and young people

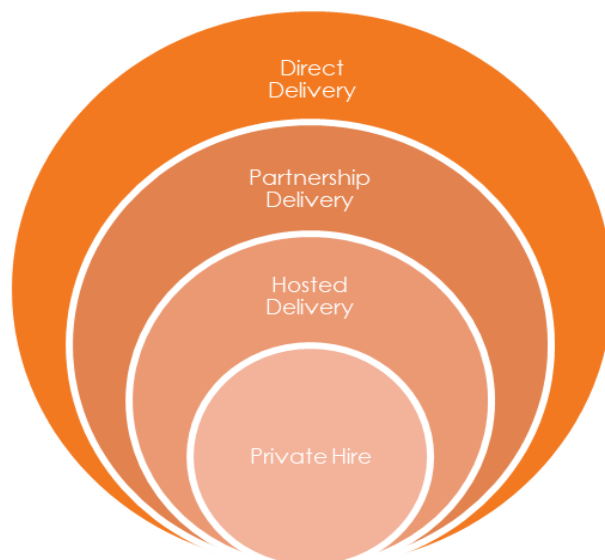
2. The Oasis Community Partnerships Group

Within this group structure, Oasis Community Partnerships is responsible for all of Oasis' community development work in the UK. It is the national holding company for 19 local Oasis Community Hubs and one Trading Company, delivering integrated community development work in a number of targeted neighbourhoods across the country.

Oasis Community Hub: Bath is a local subsidiary of Oasis Community Partnerships, which, in the same way as the main group structure, is also a hybrid model. This enables sharing of resources, best practice and central support functions while Oasis Community Hub: Bath operates locally in order to respond appropriately to the needs of the local area. As a result, Oasis Community Hub: Bath benefits from higher quality and cheaper infrastructure than it would be able to access as entirely standalone organisation.

Oasis Hub Bath - Achievements and Performance 2019/20

Oasis Hub Bath delivers community work in a tiered delivery model, facilitating activity both within the Oasis Church Bath building and in other areas of the city.



Direct Delivery – community work that Oasis Hub Bath delivers:

- As a direct response to Covid-19 and due to being unable to run our normal holiday hunger sessions, we set up a food parcel project. This delivered weekly food parcels to 47 families on low incomes throughout lockdown and beyond. The project ran for four months and helped 184 people in total, delivering 2103 separate bags of food and saving 6.5 tonnes of surplus food from landfill.
- In September 2020 we launched the Oasis Pantry immediately after our food parcel project closed, ensuring families could continue to receive help and support long after the immediate impact of Covid. The pantry is open every Thursday afternoon and members pay a weekly membership fee of £2 to access 10 –

OASIS COMMUNITY HUB: BATH

(A company limited by guarantee)

DIRECTORS' REPORT (continued) FOR THE YEAR ENDED 31 AUGUST 2020

15 food items of their choice from the pantry. The project is growing each week and we have capacity to take up to 50 members.

Partnership Delivery – community work that Oasis Hub Bath delivers in partnership with one or more organisation;

- In partnership with BANES Council Family Placement Team we continue to run Bath's only 'Kinship Carer Support Group'. This monthly group meets at Oasis Church Bath and is an important space for kinship carers to access peer support, information and advice. In addition to running the monthly support group, during lockdown we delivered 'self-care' packs to over 20 carers, ensuring they knew they were not forgotten.
- We've secured a long-term partnership with Focus Counselling, a local charity who provide affordable counselling and other therapeutic services such as support groups and counselling in schools. Focus are relocating their offices and counselling practice into our building in the next financial year and will also be part of our building refurbishment going forward.

Hosted Delivery – community work that Oasis Hub Bath hosts in our building;

- Through our partnerships with Alcoholics Anonymous and Narcotics Anonymous, Oasis Church Bath is home to six different addiction support groups. During Covid many of these groups moved online but have now started to meet again, some in a hybrid model where attendees can either come along or join in online.
- We offer our building as a free venue for Julian House, who provide a specialist course with supporting childcare for those who are trying to escape domestic violence.

Wider Achievements

- We've continued to increase both our regular giving and rental income through partnerships and long-term room lettings.
- We've built up many strong relationships and partnerships with other organisations and agencies, and referrals to our projects are increasing.
- We've continued to improve systems and equipment in our building including a publicly accessible WiFi system on all floors.
- The standard of our visual communications including newsletters and social media posts is very high and has widened our support base and community reach.
- We've been able to employ a pantry co-ordinator for one day a week to set up and run our food pantry.
- We secured a large grant to commission local architects to complete a feasibility study of our building, which is now in its final stages. A clear refurbishment and development plan is emerging and we are almost ready to move into the next stage.

Financial review

The total incoming resources during the year ended 31st August 2020 amounted to £136,700 (2019: £48,028). Expenditure amounted to £97,909 (2019: £36,421). The overall result is a surplus of £38,791 (2019: £11,607) leaving retained funds of £50,479 (2019: £11,688).

It is the intention of the Directors that in due course Oasis Community Hub: Bath will establish and retain sufficient funds to cover the running costs for three months.

OASIS COMMUNITY HUB: BATH

(A company limited by guarantee)

DIRECTORS' REPORT (continued) FOR THE YEAR ENDED 31 AUGUST 2020

Going concern

The Directors have considered the risks to the Hub, including the impact of Covid-19, and these include the ability for the Hub to carry out its activities in an environment where social distancing rules are expected to be in force for some time. The Directors have confirmed that the major sources of grant funding are committed and the delivery of the activities can be adjusted to ensure that guidelines around social distancing can still be applied. Furthermore, the Directors are confident that costs will only be incurred to the extent that funding is secured. The Directors are confident that the Hub has adequate resources to continue operating for the foreseeable future and, for this reason, the Trustees continue to adopt the going concern basis in preparing the accounts.

Plans for the future

In one year the Hub plans to...

- To have finished our building feasibility study and have a clear plan for the next steps, including a phased fundraising plan.
- To employ a building caretaker.
- To recruit more members for all three of our governance groups.
- To have increased our financial income so we are no longer operating in deficit.
- To have secured a long-term tenant for our basement community space.
- To create and implement a robust fundraising strategy.
- To hold an annual 'Impact Event' and to have published our first Impact Report.

In three years the Hub plans to...

- To raise the necessary funds to begin refurbishment work on our building.
- To increase the number of Make Lunch sessions we deliver in each school holiday.
- To expand the pantry project and be open more than one day a week.
- To have expanded our food poverty work and have developed other provision such as cooking clubs and information and advice services.
- To have increased our core staff team.

In five years the Hub plans to...

- Have completed the refurbishment works on the building and to have established Oasis Church Bath's building as a fully functioning, modern community facility with a wide range of projects and services running.

DIRECTORS' RESPONSIBILITIES STATEMENT

The Directors (who are also Trustees of Oasis Community Hub: Bath for the purposes of charity law) are responsible for preparing the Directors' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Directors to prepare financial statements for each financial year. Under company law the Directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the Directors are required to:

OASIS COMMUNITY HUB: BATH

(A company limited by guarantee)

**DIRECTORS' REPORT (continued)
FOR THE YEAR ENDED 31 AUGUST 2020**

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The Directors are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report was approved by the Directors on 19 January 2021 and signed on their behalf, by:



D Vernalls
Director

OASIS COMMUNITY HUB: BATH
(A company limited by guarantee)

EXAMINER'S REPORT
FOR THE YEAR ENDED 31 AUGUST 2020

I report on the accounts of the charity for the year ended 31 August 2020.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

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

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

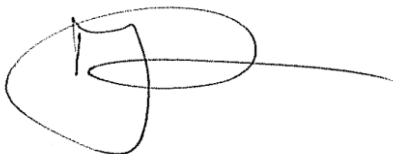
Independent examiner's statement

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

- 1) which give me reasonable cause to believe that in any material respect the requirements:
 - a. to keep accounting records in accordance with section 130 of the 2011 Act; and
 - b. to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act

have not been met; or

- 2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Mr Matt Ryan, FCCA
32 High Street, Wendover, Bucks, HP22 6EA

Date: 19/01/2021

OASIS COMMUNITY HUB: BATH
(A company limited by guarantee)

STATEMENT OF FINANCIAL ACTIVITIES
(Incorporating an Income and Expenditure Account)
FOR THE YEAR ENDED 31 AUGUST 2020

	Note	Unrestricted funds 2020 £	Restricted funds 2020 £	Total funds 2020 £	Total funds 2019 £
INCOME					
Gifts & Donations	2	21,702	12,912	34,614	48,028
Charitable activities	3	64,090	32,545	96,635	-
Other income		5,237	214	5,451	-
TOTAL		91,029	45,671	136,700	48,028
EXPENDITURE					
Charitable activities	4	78,174	19,735	97,909	36,421
TOTAL		78,174	19,735	97,909	36,421
MOVEMENT IN TOTAL FUNDS FOR THE YEAR - NET INCOME/(EXPENDITURE) FOR THE YEAR					
		12,855	25,936	38,791	11,607
<i>Total funds at 1 September 2019</i>		5,688	6,000	11,688	81
TOTAL FUNDS AT 31 AUGUST 2020		18,543	31,936	50,479	11,688

The notes on pages 11 to 14 form part of these financial statements.

OASIS COMMUNITY HUB: BATH
(A company limited by guarantee)

BALANCE SHEET
AS AT 31 AUGUST 2020

	Note	£	2020	£	£	2019	£
CURRENT ASSETS							
Cash at bank			39,539			4,690	
Debtors			<u>11,140</u>			<u>7,198</u>	
			50,679			11,888	
CREDITORS: amounts falling due within one year	5		<u>(200)</u>			<u>(200)</u>	
NET CURRENT ASSETS			<u>50,479</u>			<u>11,688</u>	
NET ASSETS			<u><u>50,479</u></u>			<u><u>11,688</u></u>	
CHARITY FUNDS							
Restricted funds			31,936			6,000	
Unrestricted funds			<u>18,543</u>			<u>5,688</u>	
TOTAL FUNDS			<u><u>50,479</u></u>			<u><u>11,688</u></u>	

For the year ending 31/08/2020 the company was entitled to exemption under section 479a of the Companies Act 2006 relating to subsidiary companies. No members have required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006.

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

The financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006 and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

The financial statements were approved by the Directors 19 January 2021 and signed on their behalf, by:



D Vernalls
Director

The notes on pages 11 to 14 form part of these financial statements.

OASIS COMMUNITY HUB: BATH

(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2020

1. ACCOUNTING POLICIES

1.1 Basis of preparation of financial statements

The accounts (financial statements) have been prepared in accordance with the Charities SORP (FRS102) applicable to charities preparing their accounts in accordance with FRS102 the Financial Reporting Standard applicable in the UK and Republic of Ireland and the Charities Act 2011 and UK Generally Accepted Practice as it applies from 1 January 2019. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

1.2 Company status

The company is a company limited by guarantee, incorporated and domiciled in the UK and is a public benefit entity. Oasis Community Partnerships is the sole member of the company. The address of the registered office is 1 Kennington Road, London, SE1 7QP. In the event of the company being wound up, the liability in respect of the guarantee is limited to £1 per member of the company.

1.3 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Directors in furtherance of the general objectives of the company and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors which have been raised by the company for particular purposes. The cost of raising and administering such funds are charged against the specific fund.

1.4 Resources expended

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Expenditure on charitable activities includes the costs of educational activities undertaken to further the purposes of the charity and their associated support costs.
- Other expenditure represents those items not falling into any other heading.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel, payroll and governance costs which support the Hub's operations and activities.

1.5 Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

OASIS COMMUNITY HUB: BATH
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NOTES TO THE FINANCIAL STATEMENTS (Cont.)
FOR THE YEAR ENDED 31 AUGUST 2020

1.6 Reconciliation with previously accepted Generally Accepted Accounting Practice

In preparing the accounts, the directors have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102 the restatement of comparative items was required.

In preparing the accounts, the trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102 the restatement of comparative items was required. In their estimation, the impact of transitioning is not material to the financial statements and therefore the restatement of comparative items is not required. The transition date was 1 September 2014.

2. DONATIONS

	Unrestricted funds 2020 £	Restricted funds 2020 £	Total funds 2020 £	<i>Total funds 2019 £</i>
Donations	<u>21,702</u>	<u>12,912</u>	<u>34,614</u>	<u>48,028</u>

3. INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted funds 2020 £	Restricted funds 2020 £	Total funds 2020 £	<i>Total funds 2019 £</i>
Grants	17,085	32,545	49,630	155,865
Venue Hire Income	82	-	82	36,709
SLA Income	46,923	-	46,923	-
Charitable Income	<u>64,090</u>	<u>32,545</u>	<u>96,635</u>	<u>192,574</u>

OASIS COMMUNITY HUB: BATH
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS (Cont.)
FOR THE YEAR ENDED 31 AUGUST 2020

4. DIRECT COSTS

	Unrestricted funds 2020 £	Restricted funds 2020 £	Total funds 2020 £	<i>Total funds 2019 £</i>
Staff costs	39,757	2,444	42,201	26,621
Building repairs and maintenance	2,187	490	2,677	2,000
Building improvements		10,560	10,560	-
Training costs	527	72	599	-
Health & Safety	2,009	-	2,009	-
Equipment	2,234	1,454	3,688	-
Cleaning	2,790	-	2,790	-
Utility costs	9,890	20	9,910	-
Telephone and internet	2,236	117	2,353	-
Publicity and website	1,728	-	1,728	-
Subscriptions	1,577	166	1,743	-
Office costs	1,513	2,102	3,615	-
Travel and subsistence	3,144	2,310	5,454	2,182
Management charges	8,000	-	8,000	5,333
Governance costs	200	-	200	200
Other costs	382	-	382	85
Total Direct Costs	<u>78,174</u>	<u>19,735</u>	<u>97,909</u>	<u>36,421</u>

5. CREDITORS:
Amounts falling due within one year

	2020 £	2019 £
Creditors	200	200
	<u>200</u>	<u>200</u>

OASIS COMMUNITY HUB: BATH
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6. ULTIMATE PARENT UNDERTAKING AND CONTROLLING PARTY

The company is a wholly owned subsidiary of Oasis Community Partnerships, a company incorporated in England (registered number 08749179) and a registered charity (number 1163889). Oasis Community Partnership prepares consolidated financial statements which include the results of Oasis Community Hub: Bath. Copies of these financial statement can be obtained from its registered office at 1 Kennington Road, London, SE1 7QP.

Oasis International Association Ltd (OIA) is the Ultimate Parent. OIA is a company incorporated in England (registered number 4255992) and a registered charity (registered charity number 1098100). Oasis International Association prepares consolidated financial statements for the group.

OIA's principle objectives are to:

- To ensure that the national group of organisations is governed well and in accordance with Oasis theology and ethos
- To maintain the cohesion of the family of Oasis organisations by ensuring that the Oasis ethos is understood and implemented across the group of organisations
- To grow and develop Oasis hubs
- To promote the corporate message of Oasis

From September 2020 the Ultimate Parent of the group is Oasis Charitable Trust (OCT). Further information is given in the Post Balance Sheet note 8 below.

7. RELATED PARTY TRANSACTIONS

At year-end a balance of £11,140 (2019: £7,198) was owed to the Hub from the parent company, Oasis Community Partnerships.

There were no other related party transactions.

8. POST BALANCE SHEET EVENT

On 1 September 2020 a change to the structure within the Oasis Group took place with Oasis Charitable Trust (OCT), becoming the ultimate parent of the group. Oasis International Association (OIA, the previous ultimate parent), became a subsidiary of OCT. Oasis Community Hub: Bath continues to be a subsidiary of Oasis Community Partnership, which is a subsidiary of the ultimate parent, Oasis Charitable Trust.