

**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 27<sup>th</sup> 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**  
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**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**

**(A company limited by guarantee)**

### **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/carers 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.

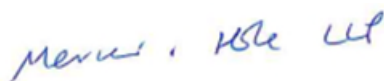
**OASIS COMMUNITY HUB: BATH**  
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**Independent Auditor's Report to the Members of Oasis Community Hub: Bath**

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**

	<b>Note</b>	<b>Unrestricted funds 2024 £</b>	<b>Restricted funds 2024 £</b>	<b>Total funds 2024 £</b>	<i>Total funds 2023 £</i>
<b>INCOME</b>					
Gifts & Donations	2	<b>98,144</b>	<b>35,134</b>	<b>133,278</b>	144,738
Charitable activities	3	<b>18,887</b>	<b>78,464</b>	<b>97,351</b>	78,686
Other income		<b>798</b>	<b>18,255</b>	<b>19,053</b>	22,240
<b>TOTAL</b>		<b>117,829</b>	<b>131,853</b>	<b>249,682</b>	245,664
<b>EXPENDITURE</b>					
Charitable activities	4	<b>156,914</b>	<b>118,597</b>	<b>275,511</b>	224,282
<b>TOTAL</b>		<b>156,914</b>	<b>118,597</b>	<b>275,511</b>	224,282
<b>MOVEMENT IN TOTAL FUNDS FOR THE YEAR - NET INCOME FOR THE YEAR</b>					
		<b>(39,085)</b>	<b>13,256</b>	<b>(25,829)</b>	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>
<b>TOTAL FUNDS AT 31 AUGUST 2024</b>		<b>4,781</b>	<b>89,907</b>	<b>94,688</b>	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	£
<b>CURRENT ASSETS</b>							
Cash at bank			<b>94,612</b>			97,819	
Debtors	7		<b>6,374</b>			30,595	
			<b>100,986</b>			128,414	
<b>CREDITORS:</b> amounts falling due within one year	8		<b>(6,298)</b>			(7,897)	
<b>NET CURRENT ASSETS</b>			<b>94,688</b>			120,517	
<b>NET ASSETS</b>			<b>94,688</b>			120,517	
<b>CHARITY FUNDS</b>							
Restricted funds	10		<b>89,907</b>			98,326	
Unrestricted funds	10		<b>4,781</b>			22,191	
<b>TOTAL FUNDS</b>			<b>94,688</b>			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 £
<b>Cash flows from operating activities</b>		
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>
<b>Net cash used in operating activities</b>		
	<u>(3,207)</u>	<u>(5,246)</u>
<b>Cash flow statement</b>		
Net cash used in operating activities	(3,207)	(5,246)
	<u>(3,207)</u>	<u>(5,246)</u>
<b>Net decrease in cash in the year</b>		
	<u>(3,207)</u>	<u>(5,246)</u>
<b>Reconciliation of net cash flow movements to net funds</b>		
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>
<b>At 31 August</b>		
	<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

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

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:

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

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

#### 7. DEBTORS

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

# 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
	<u>6,298</u>	<u>7,897</u>

### 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)
	<u>89,907</u>	<u>4,781</u>	<u>94,688</u>	<u>120,517</u>

### 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>

# 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 £
<b>Unrestricted Funds</b>	22,191	21,675	117,829	(156,914)	4,781
<b><u>Restricted funds</u></b>					
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
<b>Total restricted funds</b>	98,326	(21,675)	131,853	(118,597)	89,907
<b>Total Funds</b>	120,517	-	249,682	(275,511)	94,688

### STATEMENT OF FUNDS - 2023

	Brought Forward £	Transfers between funds £	Incoming resources £	Resources Expended £	Carried Forward £
<b>Unrestricted Funds</b>	35,122	4,500	124,930	(142,361)	22,191
<b><u>Restricted funds</u></b>					
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
<b>Total restricted funds</b>	64,013	(4,500)	120,734	(81,921)	98,326
<b>Total Funds</b>	99,135	-	245,664	(224,282)	120,517

### 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 £
<b>INCOME</b>				
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
<b>TOTAL</b>		<b>124,930</b>	<b>120,734</b>	<b>245,664</b>
<b>EXPENDITURE</b>				
Charitable activities	4	142,361	81,921	224,282
<b>TOTAL</b>		<b>142,361</b>	<b>81,921</b>	<b>224,282</b>
<b>MOVEMENT IN TOTAL FUNDS FOR THE YEAR - NET INCOME/(EXPENDITURE) FOR THE YEAR</b>				
		(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
<b>TOTAL FUNDS AT 31 AUGUST 2023</b>		<b>22,191</b>	<b>98,326</b>	<b>120,517</b>