

# THE BATH HOUSE ASSOCIATION

England & Wales · Charity number 1068989

## Details

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**Status** Registered

**Legal form** Other

**Registered** 1998-04-01

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** The Bath House  
Gwydir Street  
Cambridge  
CB1 2LW

**Phone** 01223566957

**Email** [manager@thebathhouse.org.uk](mailto:manager@thebathhouse.org.uk)

**Website** [www.thebathhouse.org.uk](http://www.thebathhouse.org.uk)

## Activities

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**Objects:** TO MAINTAIN AND MANAGE THE BATH HOUSE, GWYDIR ST, CAMBRIDGE, CBI 2LW ("THE BATH HOUSE") AS A COMMUNITY CENTRE FOR THE BENEFIT OF THE INHABITANTS OF ST. MATTHEWS CONSTITUENCY, CAMBRIDGE AND THE NEIGHBOURHOOD WITHOUT DISTINCTION OF SEX, SEXUAL ORIENTATION, RACE OR OF POLITICAL, RELIGIOUS OR OTHER OPINIONS, BY ASSOCIATING TOGETHER THE INHABITANTS AND THE LOCAL AUTHORITIES, VOLUNTARY AND OTHER ORGANISATIONS IN A COMMON EFFORT TO ADVANCE EDUCATION AND TO PROVIDE FACILITIES IN THE INTERESTS OF SOCIAL WELFARE FOR RECREATION AND LEISURE TIME OCCUPATIONS WITH THE OBJECT OF IMPROVING THE CONDITIONS OF LIFE FOR THE SAID INHABITANTS. THE ASSOCIATION SHALL BE NON-PARTY IN POLITICS AND NON-SECTARIAN IN RELIGION.

**Activities:** Hiring of office space and community hall facility

## Classification

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- **How:** Provides Buildings/facilities/open Space
- **What:** General Charitable Purposes
- **Who:** The General Public/mankind

## Geography

- **Area of benefit:** ST. MATTHEWS CONSTITUENCY, CAMBRIDGE.
- Cambridgeshire

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£27,500	£31,154	-	-
2024-03-31	£32,029	£35,249	-	-
2023-03-31	£27,798	£28,453	-	-
2022-03-31	£31,172	£27,097	-	-
2021-03-31	£28,622	£23,490	-	-

## Trustees

Name	Role	Appointed
<b>LADY CAROLINE WILSON</b>	Chair	2014-04-15
Julia Ewans		2014-04-15
PAUL EWANS MA		2014-04-15
Pamela Wesson		2014-04-15

**THE BATH HOUSE ASSOCIATION**

England & Wales - Charity number 1068989

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# Accounts

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## Accounts for the Year Ending

31 March 2025

The Bath House Association  
The Bath House  
Gwydir Street  
Cambridge  
CB1 2LW

Registered Charity - 1068989

THE BATH HOUSE ASSOCIATION

ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

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TRUSTEES  
Julia Ewans  
Paul Ewans  
Pamela Wesson  
Caroline Wilson

CENTRE MANAGER  
Malcolm Mitchell

ADDRESS  
The Bath House  
Gwydir Street  
Cambridge  
CB1 2LW

CHARITY REGISTRATION NUMBER  
1068989

INDEPENDENT EXAMINER  
Michael Hewett FCA DChA

BANKERS  
Lloyds Bank  
PO Box 1000  
Andover  
BX1 1LT

ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

REPORT OF THE TRUSTEES

The trustees present their annual report and the accounts for the year ended 31 March 2025.

The accounts comply with the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)

STATEMENT OF TRUSTEES' LIABILITIES

Charity law requires the trustees to prepare accounts for each financial year which give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for that year.

In preparing those accounts, the trustees are required to:

- (i) Select suitable accounting policies and apply them consistently.
- (ii) Make judgements and estimates that are reasonable and prudent.
- (iii) Prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue in business.
- (iv) Observe the methods and principles in the applicable Charities SORP.
- (v) State whether applicable accounting standards have been followed, subject to any material departures that must be disclosed and explained in the accounts.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time, the financial position of the charity and to enable them to ensure that the accounts comply with the Charities Act 2011.

They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

The Bath House was formed by a Constitution adopted on 17 January 1994 which was amended on 14 March 1994, 19 September 1996 and 3 March 1998. The Charity was registered on 1 April 1998.

Appointment of trustees

New trustees are elected by the members of The Bath House at the Annual General Meeting

Trustee induction and training

The trustees are currently reviewing the procedures in place for trustee induction and training by reference to guidance published by the Charity Commission.



ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

REPORT OF THE TRUSTEES

Organisational structure

The trustees set out the general policy of the charity but its day to day affairs are overseen by the Centre Manager.

OBJECTS

The objects of the charity are to maintain and manage The Bath House as a community centre for the benefit of the inhabitants of St Matthew's Constituency, Cambridge and the neighbourhood without distinction of sex, sexual orientation, race or of political, religious or other opinions, by associating together the inhabitants and the local authorities, voluntary and other organisations in a common effort to advance education and to provide facilities in the interests of the social welfare for recreation and leisure time occupations with the object of improving the conditions of life for the said inhabitants, the association shall be non party in politics and non sectarian in religion.

DEVELOPMENTS, ACTIVITIES AND ACHIEVEMENTS

It is disappointing to note that the expectation of Lifecraft taking over the lease of The Bath House is still not complete. It should have been done from the end of September 2024 but over a year later we still wait for Cambridge City Council to complete the legal work

This has meant that the rent income and lease costs have had to remain as they were, and the utility costs remain within this charity, all other costs for building maintenance have been met by Lifecraft. The council and Lifecraft have still to confirm the annual rent.

In the year income reduced to £27,500 (£32,029) and expenditure reduced to £31,154 (£35,249). Unrestricted funds now stand at £20,949.

It is genuinely hoped that the lease transfer will be completed by the end of the current financial year, and that the charity can be wound up by 31st March 2026.

As ever, the trustees are grateful to the centre manager for his work in looking after the building.

This report was approved by the trustees on 14 January 2026 and signed on their behalf.

TRUSTEE



JULIA EWANS



ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF THE BATH HOUSE

I report to the trustees on my examination of the accounts of the charity for the year ended 31 March 2025 which comprise the statement of financial activities, the balance sheet and the related notes.

RESPECTIVE RESPONSIBILITIES OF THE TRUSTEES AND THE EXAMINER

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Acts 2011 ("the Act").

I report in respect of my examination of your charity's accounts carried out under section 145 of the Act, and in carrying out my examination I have followed the applicable directions given by the Charity Commission under section 145(5)(b) of the Act.

INDEPENDENT EXAMINER'S REPORT

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

the accounting records were not kept in respect of the charity as required by section 130 of the Act; or

the accounts do not accord with those records; or

the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination

Emphasis of matter – financial statements prepared on a basis other than going concern

As outlined in note 1 (a) the trustees intend to close the charity upon transfer of the lease. As such the accounts have been prepared on a basis other than going concern.

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

*Michael Hewett*

Michael Hewett FCA DChA

Date: *22 January 2026*

## ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

## STATEMENT OF FINANCIAL ACTIVITIES

	Notes	2025 Unrestricted Funds £	2024 Unrestricted Funds £
<b>INCOME</b>			
Hall Hire		4,900	9,429
Office Rent		22,600	22,600
<b>TOTAL INCOME</b>	<b>1</b>	<b>27,500</b>	<b>32,029</b>
<b>EXPENDITURE</b>			
Accountancy fee		7	336
Accounting software		376	262
Cleaning contribution		1,000	1,000
Insurance		1,389	1,491
Management charge		1,000	1,000
Rent to City Council		20,500	19,750
Repairs	Electrical and equipment		3,847
	Building		401
Utilities	Electricity	3,707	2,487
	Gas	1,588	3,146
	Waste collection	1,113	1,079
	Water	474	450
<b>TOTAL EXPENDITURE</b>	<b>1</b>	<b>31,154</b>	<b>35,249</b>
<b>NET INCOME/(EXPENDITURE) AND NET MOVEMENT IN FUNDS FOR THE YEAR</b>		<b>-3,654</b>	<b>-3,220</b>
<b>TOTAL FUNDS BROUGHT FORWARD</b>		<b>24,603</b>	<b>27,823</b>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>20,949</b>	<b>24,603</b>

## STATEMENT OF TOTAL RECOGNISED GAINS AND LOSSES

There were no recognised gains or losses for 2024 or 2023 other than those included in the Statement of Financial Activities.

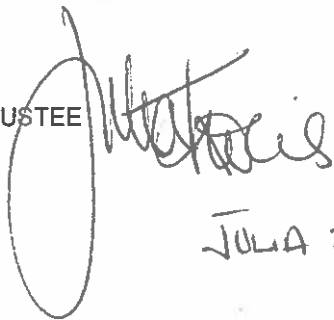
ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

BALANCE SHEET

	Notes	2025 £	2024 £
<b>CURRENT ASSETS</b>			
Debtors	2	0	670
Cash at bank		20,949	24,269
<b>TOTAL CURRENT ASSETS</b>		<u>20,949</u>	<u>24,939</u>
<b>CREDITORS: amounts falling due within one year</b>	3	0	336
<b>NET CURRENT ASSETS</b>		<u>20,949</u>	<u>24,603</u>
<b>THE FUNDS OF THE CHARITY</b>			
Unrestricted funds		20,949	24,603
<b>TOTAL CHARITY FUNDS</b>		<u>20,949</u>	<u>24,603</u>

The accounts were approved and authorised for issue by the trustees on 14 January 2026 and signed on their behalf.

TRUSTEE



JULIA EVANS



## ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

## NOTES TO THE ACCOUNTS

## 1 ACCOUNTING POLICIES

## (a) BASIS OF PREPARATION OF ACCOUNTS

The accounts have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Effective 1 January 2019) - (Charities SORP (FRS 102)), the financial reporting standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The Bath House meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

The trustees intend to transfer the lease and hope this will be completed so that the charity can be wound up by 31st March 2026. As such the accounts have been prepared on a basis other than going concern.

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the recoverable amounts of assets and liabilities.

## (b) INCOMING RESOURCES

Incoming resources are recognised in the period in which the charity is entitled to the receipt, and the amount can be measured with reasonable certainty. Income is only deferred when the charity has to fulfil conditions before becoming entitled to it or where the donor has specified that the income is to be expended in a future period.

## (c) RESOURCES EXPENDED

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

## (d) DEBTORS

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

## ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

## NOTES TO THE ACCOUNTS

## (e) 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.

2	DEBTORS	2025 £	2024 £
	Trade debtors		670
		-----	-----
		0	670
		-----	-----
3	CREDITORS: amounts falling due within one year	2025 £	2024 £
	Accrual for accountancy fee	0	336
	Trade creditors	0	0
		-----	-----
		0	336
		-----	-----

## 4 RELATED PARTY TRANSACTIONS

There are no related party transactions in the current or prior year.

**THE BATH HOUSE ASSOCIATION**

England & Wales - Charity number 1068989

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# Accounts

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## Accounts for the Year Ending

31 March 2024

The Bath House Association  
The Bath House  
Gwydir Street  
Cambridge  
CB1 2LW

Registered Charity - 1068989

THE BATH HOUSE ASSOCIATION

ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

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Paul Ewans  
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Caroline Wilson

CENTRE MANAGER  
Malcolm Mitchell

ADDRESS  
The Bath House  
Gwydir Street  
Cambridge  
CB1 2LW

CHARITY REGISTRATION NUMBER  
1068989

INDEPENDENT EXAMINER  
Geoff Mann FCIE  
Geoff Mann Limited  
Dee House  
Highworth Avenue  
Cambridge  
CB4 2BQ

BANKERS  
Lloyds Bank  
PO Box 1000  
Andover  
BX1 1LT

## ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

## REPORT OF THE TRUSTEES

The trustees present their annual report and the accounts for the year ended 31 March 2024.

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## STRUCTURE, GOVERNANCE AND MANAGEMENT

## Governing Document

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New trustees are elected by the members of The Bath House at the Annual General Meeting

## Trustee induction and training

The trustees are currently reviewing the procedures in place for trustee induction and training by reference to guidance published by the Charity Commission.

ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

REPORT OF THE TRUSTEES

Organisational structure

The trustees set out the general policy of the charity but its day to day affairs are overseen by the Centre Manager.

OBJECTS

The objects of the charity are to maintain and manage The Bath House as a community centre for the benefit of the inhabitants of St Matthew's Constituency, Cambridge and the neighbourhood without distinction of sex, sexual orientation, race or of political, religious or other opinions, by associating together the inhabitants and the local authorities, voluntary and other organisations in a common effort to advance education and to provide facilities in the interests of the social welfare for recreation and leisure time occupations with the object of improving the conditions of life for the said inhabitants, the association shall be non party in politics and non sectarian in religion.

DEVELOPMENTS, ACTIVITIES AND ACHIEVEMENTS

2023-24 continued to be a difficult year for the Bath House with Lifecraft being the mainstay of rental income but not as much use made of the hall for lettings. As a result, the income was £32,029 (£27,798) and with expenditure of £35,249 (£28,453), the net effect was a deficit of £3,220. The unrestricted reserves now stand at £24,603.

The plan, as suggested last year, is that Lifecraft (RCN 1195632) will take over the lease of the building when the existing one runs out at the end of September 2024. This has been agreed with the freeholder, Cambridge City Council and is currently in progress.

It is Lifecraft's intention to still run it as a facility for the local community, where at all possible

The expectation is that these formalities will be completed by the end of the financial year ending 31st March 2025 when the charity will be formally wound up and provision made for Lifecraft to take over the assets, and be kept on a restricted basis and used for the good of the building. This will include the improvements to the fabric of the building (ie window replacement).

As ever, the trustees are grateful to the centre manager for his work in looking after the building.

This report was approved by the trustees on 8th January 2025 and signed on their behalf.

  
TRUSTEE

ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF THE BATH HOUSE

I report to the trustees on my examination of the accounts of the charity for the year ended 31 March 2024 which comprise the statement of financial activities, the balance sheet and the related notes.

RESPECTIVE RESPONSIBILITIES OF THE TRUSTEES AND THE EXAMINER

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Acts 2011 ("the Act").

I report in respect of my examination of your charity's accounts carried out under section 145 of the Act, and in carrying out my examination I have followed the applicable directions given by the Charity Commission under section 145(5)(b) of the Act.

INDEPENDENT EXAMINER'S REPORT

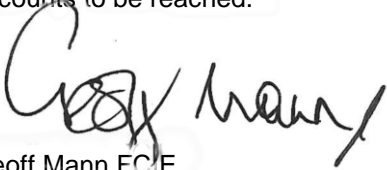
I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

the accounting records were not kept in respect of the charity as required by section 130 of the Act; or

the accounts do not accord with those records; or

the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination

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



Geoff Mann FCAE  
Geoff Mann Ltd  
Dee House  
Highworth Avenue  
Cambridge

## ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

## STATEMENT OF FINANCIAL ACTIVITIES

		2024 Unrestricted Funds	2023 Unrestricted Funds
	Notes	£	£
<b>INCOME</b>			
Hall Hire		9,429	7,378
Office Rent		22,600	20,420
<b>TOTAL INCOME</b>	<b>1</b>	<b>32,029</b>	<b>27,798</b>
<b>EXPENDITURE</b>			
Accountancy fee		336	329
Accounting software		262	0
Cleaning contribution		1,000	1,513
Insurance		1,491	1,238
Management charge		1,000	1,000
Rent to City Council		19,750	18,959
Repairs	Electrical and equipment	3,847	1,594
	Building	401	686
Utilities	Electricity	2,487	1,317
	Gas	3,146	370
	Waste collection	1,079	850
	Water	450	597
<b>TOTAL EXPENDITURE</b>	<b>1</b>	<b>35,249</b>	<b>28,453</b>
<b>NET INCOME/(EXPENDITURE) AND NET MOVEMENT IN FUNDS FOR THE YEAR</b>		<b>-3,220</b>	<b>-655</b>
<b>TOTAL FUNDS BROUGHT FORWARD</b>		<b>27,823</b>	<b>28,478</b>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>24,603</b>	<b>27,823</b>

## STATEMENT OF TOTAL RECOGNISED GAINS AND LOSSES

There were no recognised gains or losses for 2024 or 2023 other than those included in the Statement of Financial Activities.

ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

BALANCE SHEET

	Notes	2024 £	2023 £
<b>CURRENT ASSETS</b>			
Debtors	2	670	0
Cash at bank		24,269	30,695
		-----	-----
<b>TOTAL CURRENT ASSETS</b>		<b>24,939</b>	<b>30,695</b>
<b>CREDITORS: amounts falling due within one year</b>			
	3	336	336
		-----	-----
<b>NET CURRENT ASSETS</b>		<b>24,603</b>	<b>30,359</b>
		-----	-----
<b>THE FUNDS OF THE CHARITY</b>			
Unrestricted funds		24,603	27,823
		-----	-----
<b>TOTAL CHARITY FUNDS</b>		<b>24,603</b>	<b>27,823</b>
		-----	-----

The accounts were approved by the trustees on 8th January 2025 and signed on their behalf.

  
 TRUSTEE

## ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

## NOTES TO THE ACCOUNTS

## 1 ACCOUNTING POLICIES

## (a) BASIS OF PREPARATION OF ACCOUNTS

The accounts have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Effective 1 January 2019) - (Charities SORP (FRS 102)), the financial reporting standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The Bath House meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

## (b) INCOMING RESOURCES

Incoming resources are recognised in the period in which the charity is entitled to the receipt, and the amount can be measured with reasonable certainty. Income is only deferred when the charity has to fulfil conditions before becoming entitled to it or where the donor has specified that the income is to be expended in a future period.

## (c) RESOURCES EXPENDED

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

## (d) DEBTORS

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

## ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

## NOTES TO THE ACCOUNTS

## (e) 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.

2	DEBTORS	2024 £	2023 £
	Trade debtors	670	0
		----- 670	----- 0
		-----	-----
3	CREDITORS: amounts falling due within one year	2024 £	2023 £
	Accrual for accountancy fee	336	336
	Trade creditors	0	0
		----- 336	----- 336
		-----	-----

**THE BATH HOUSE ASSOCIATION**

England & Wales - Charity number 1068989

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# Accounts

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## Accounts for the Year Ending

31 March 2023

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Registered Charity - 1068989

THE BATH HOUSE ASSOCIATION

ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023

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INDEPENDENT EXAMINER  
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Geoff Mann Limited  
Dee House  
Highworth Avenue  
Cambridge  
CB4 2BQ

BANKERS  
Lloyds Bank  
PO Box 1000  
Andover  
BX1 1LT

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## Trustee induction and training

The trustees are currently reviewing the procedures in place for trustee induction and training by reference to guidance published by the Charity Commission.

## ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023

## REPORT OF THE TRUSTEES

## Organisational structure

The trustees set out the general policy of the charity but its day to day affairs are overseen by the Centre Manager.

## OBJECTS

The objects of the charity are to maintain and manage The Bath House as a community centre for the benefit of the inhabitants of St Matthew's Constituency, Cambridge and the neighbourhood without distinction of sex, sexual orientation, race or of political, religious or other opinions, by associating together the inhabitants and the local authorities, voluntary and other organisations in a common effort to advance education and to provide facilities in the interests of the social welfare for recreation and leisure time occupations with the object of improving the conditions of life for the said inhabitants, the association shall be non party in politics and non sectarian in religion.

## DEVELOPMENTS, ACTIVITIES AND ACHIEVEMENTS

After a difficult 2021-22, 2022-23 was harder still. For the first time in some years, there was a deficit at the end of the year of £655 which reduced the unrestricted reserves to £27,823.

The Association continued to feel the effects of Covid-a9 in two ways; first there was no local or central government assistance (worth over £10,000 in the year before); second, use of the building was still reduced. Lifecraft continued and actually increased their use of the building, but a long time evening user of the building - Arco Iris - had to find alternate premises for most of the time in which to practice, given the CO2 levels that were measured.. Other evening use was minimal.

Overall income was down £3,374 to £27,798. Expenditure was up, by £1,356 mainly due to maintenance on the building and the annual increase in rent costs. General costs are on the rise, electricity, gas and water, and this will have to be reflected in the rent charged in the future

Some initial conversations have taken place involving the City Council and Lifecraft. It is thought that Lifecraft may be able to take over the lease of the building after the renewal in 2024. It may also be able to acquire the assets of the Bath House to fund repairs (ie window repairs or replacements) which would simplify the running of the building. Lifecraft would still make the premises available for community use, but as there are several other similar (and newer) facilities in the area such as Ross Street, St Barnabas and Mill Road Community Centre (created on the site of the old City Council depot), all competing for business, the market is rather crowded.

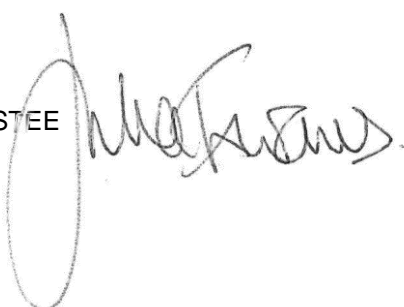
ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023

REPORT OF THE TRUSTEES

It isn't clear at this stage how the current year will end up financially. Income will be slightly down if Arcolris (and others) do not return, and there will be no Covid-19 support to help. The rent will increase in line with the lease and therefore the cost to Lifecraft will rise at a similar rate. At the moment we don't anticipate expenses to be much higher than they were in 2021-22. Fortunately the cost of gas and electricity will remain at the current unit cost until April 2023 when an increase will be expected, and these costs will be reflected in the rent we have to charge. We will also have the issue of negotiating the renewal of the lease which is due from September 2024.

As ever, the trustees are grateful to the centre manager for his work in looking after the building.

This report was approved by the trustees on 19 January 2024 and signed on their behalf.

TRUSTEE 

ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF THE BATH HOUSE

I report to the trustees on my examination of the accounts of the charity for the year ended 31 March 2023 which comprise the statement of financial activities, the balance sheet and the related notes.

RESPECTIVE RESPONSIBILITIES OF THE TRUSTEES AND THE EXAMINER

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Acts 2011 ("the Act").

I report in respect of my examination of your charity's accounts carried out under section 145 of the Act, and in carrying out my examination I have followed the applicable directions given by the Charity Commission under section 145(5)(b) of the Act.

INDEPENDENT EXAMINER'S REPORT

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

the accounting records were not kept in respect of the charity as required by section 130 of the Act; or

the accounts do not accord with those records; or

the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination

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



Geoff Mann FCI  
Geoff Mann Ltd  
Dee House  
Highworth Avenue  
Cambridge

22 January 2024

## ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023

## STATEMENT OF FINANCIAL ACTIVITIES

	Notes	2023 Unrestricted Funds	2022 Unrestricted Funds
		£	£
<b>INCOME</b>			
Grants: Covid support		0	10,667
Hall Hire		7,378	2,285
Office Rent		20,420	18,220
<b>TOTAL INCOME</b>	<b>1</b>	<b>27,798</b>	<b>31,172</b>
<b>EXPENDITURE</b>			
Accountancy fee		329	322
Cleaning contribution		1,513	1,354
Insurance		1,238	1,128
Management charge		1,000	1,389
Rent to City Council		18,959	18,486
Repairs Electrical and equipment		1,594	888
Building		686	483
Utilities Electricity		1,317	833
Gas		370	1,386
Waste collection		850	329
Water		597	499
<b>TOTAL EXPENDITURE</b>	<b>1</b>	<b>28,453</b>	<b>27,097</b>
<b>NET INCOME/(EXPENDITURE) AND NET MOVEMENT IN FUNDS FOR THE YEAR</b>		<b>-655</b>	<b>4,075</b>
<b>TOTAL FUNDS BROUGHT FORWARD</b>		<b>28,478</b>	<b>24,403</b>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>27,823</b>	<b>28,478</b>

## STATEMENT OF TOTAL RECOGNISED GAINS AND LOSSES

There were no recognised gains or losses for 2023 or 2022 other than those included in the Statement of Financial Activities.

ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023

BALANCE SHEET

	Notes	2023 £	2022 £
<b>CURRENT ASSETS</b>			
Debtors	2	0	105
Cash at bank		28,159	30,695
		-----	-----
<b>TOTAL CURRENT ASSETS</b>		<b>28,159</b>	<b>30,800</b>
<b>CREDITORS: amounts falling due within one year</b>			
	3	336	2,322
		-----	-----
<b>NET CURRENT ASSETS</b>		<b>27,823</b>	<b>28,478</b>
		-----	-----
<b>THE FUNDS OF THE CHARITY</b>			
Unrestricted funds		27,823	28,478
		-----	-----
<b>TOTAL CHARITY FUNDS</b>		<b>27,823</b>	<b>28,478</b>
		-----	-----

The accounts were approved by the trustees on 19 January 2024 and signed on their behalf.

TRUSTEE



## ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023

## NOTES TO THE ACCOUNTS

## 1 ACCOUNTING POLICIES

## (a) BASIS OF PREPARATION OF ACCOUNTS

The accounts have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Effective 1 January 2019) - (Charities SORP (FRS 102)), the financial reporting standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The Bath House meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

## (b) INCOMING RESOURCES

Incoming resources are recognised in the period in which the charity is entitled to the receipt, and the amount can be measured with reasonable certainty. Income is only deferred when the charity has to fulfil conditions before becoming entitled to it or where the donor has specified that the income is to be expended in a future period.

## (c) RESOURCES EXPENDED

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

## (d) DEBTORS

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

## ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023

## NOTES TO THE ACCOUNTS

## (e) 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.

2	DEBTORS	2023 £	2022 £
	Trade debtors	0	105
		----- 0	----- 105
		-----	-----
3	CREDITORS: amounts falling due within one year	2023 £	2022 £
	Accrual for accountancy fee	336	336
	Trade creditors	0	1,986
		----- 336	----- 2,322
		-----	-----

**THE BATH HOUSE ASSOCIATION**

England & Wales - Charity number 1068989

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# Accounts

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THE BATH HOUSE ASSOCIATION

ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2022

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Independent Examiner's Report	4
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Balance Sheet	6
Notes to the Accounts	7 and 8

TRUSTEES  
Julia Ewans  
Paul Ewans  
Pamela Wesson  
Caroline Wilson

CENTRE MANAGER  
Malcolm Mitchell

ADDRESS  
The Bath House  
Gwydir Street  
Cambridge  
CB1 2LW

CHARITY REGISTRATION NUMBER  
1068989

INDEPENDENT EXAMINER  
Geoff Mann FCIE  
Geoff Mann Limited  
Dee House  
Highworth Avenue  
Cambridge  
CB4 2BQ

BANKERS  
Lloyds Bank  
PO Box 1000  
Andover  
BX1 1LT

## ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2022

## REPORT OF THE TRUSTEES

The trustees present their annual report and the accounts for the year ended 31 March 2022.

The accounts comply with the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)

## STATEMENT OF TRUSTEES' LIABILITIES

Charity law requires the trustees to prepare accounts for each financial year which give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for that.

In preparing those accounts, the trustees are required to:

- (i) Select suitable accounting policies and apply them consistently.
- (ii) Make judgements and estimates that are reasonable and prudent.
- (iii) Prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue in business.
- (iv) Observe the methods and principles in the applicable Charities SORP.
- (v) State whether applicable accounting standards have been followed, subject to any material departures that must be disclosed and explained in the accounts.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time, the financial position of the charity and to enable them to ensure that the accounts comply with the Charities Act 2011.

They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

## STRUCTURE, GOVERNANCE AND MANAGEMENT

## Governing Document

The Bath House was formed by a Constitution adopted on 17 January 1994 which was amended on 14 March 1994, 19 September 1996 and 3 March 1998. The Charity was registered on 1 April 1998.

## Appointment of trustees

New trustees are elected by the members of The Bath House at the Annual General Meeting

## Trustee induction and training

The trustees are currently reviewing the procedures in place for trustee induction and training by reference to guidance published by the Charity Commission.

## ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2022

## REPORT OF THE TRUSTEES

## Organisational structure

The trustees set out the general policy of the charity but its day to day affairs are overseen by the Centre Manager.

## OBJECTS

The objects of the charity are to maintain and manage The Bath House as a community centre for the benefit of the inhabitants of St Matthew's Constituency, Cambridge and the neighbourhood without distinction of sex, sexual orientation, race or of political, religious or other opinions, by associating together the inhabitants and the local authorities, voluntary and other organisations in a common effort to advance education and to provide facilities in the interests of the social welfare for recreation and leisure time occupations with the object of improving the conditions of life for the said inhabitants, the association shall be non party in politics and non sectarian in religion.

## DEVELOPMENTS, ACTIVITIES AND ACHIEVEMENTS

The year ended March 2022 hasn't been easy, but the Trustees are pleased to report a continued improvement in the finances of the Association. By the end of the year, unrestricted reserves increased by £4,075 to £28,478.

Covid-19 continued to affect the Bath House's activities and only began to open as normal in September 2021. Lifecraft resumed using the offices on a more or less full time basis, and used the hall for its group activities. They were the only organisation to have used the building and it was only because of the statutory grants of £10,667 that an end of year surplus was achieved. As a result, the overall income figure stood at £31,172 (up by £2,550 from £28,622)

Last year it was reported that the City Council had not increased the rent for the building and we became aware only this summer (after the end of the financial year) that this was an error on their part. The payments have now been brought up to date, but it does mean that the rent figure of £18,486 includes £500 from 2020-21.

The ventilation issues were highlighted last year and for this reason Arcolris have not returned to using the building. They did conduct various tests on CO2 levels but they were not considered safe enough for the number that practice in the hall. However, as on September 2022, they are looking into returning in 2022-23.

General expenses were kept to a minimum with some necessary repairs and improvements being undertaken - five yearly electrical tests and locks to the outer doors of the toilets being the major two. The Bath House has also benefitted from Lifecraft being offered groups of volunteers from two local companies - Mills and Reeve and Aveva. Both organisations provided a day each of their staff to do some interior decorating - very welcome indeed.

**THE BATH HOUSE ASSOCIATION**

England & Wales - Charity number 1068989

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# Accounts

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THE BATH HOUSE ASSOCIATION

ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021

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Paul Ewans  
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Caroline Wilson

CENTRE MANAGER  
Malcolm Mitchell

ADDRESS  
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1068989

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Geoff Mann Limited  
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ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021

REPORT OF THE TRUSTEES

The trustees present their annual report and the accounts for the year ended 31 March 2021.

The accounts comply with the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)

STATEMENT OF TRUSTEES' LIABILITIES

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## ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021

## REPORT OF THE TRUSTEES

## Organisational structure

The trustees set out the general policy of the charity but its day to day affairs are overseen by the Centre Manager.

## OBJECTS

The objects of the charity are to maintain and manage The Bath House as a community centre for the benefit of the inhabitants of St Matthew's Constituency, Cambridge and the neighbourhood without distinction of sex, sexual orientation, race or of political, religious or other opinions, by associating together the inhabitants and the local authorities, voluntary and other organisations in a common effort to advance education and to provide facilities in the interests of the social welfare for recreation and leisure time occupations with the object of improving the conditions of life for the said inhabitants, the association shall be non party in politics and non sectarian in religion.

## DEVELOPMENTS, ACTIVITIES AND ACHIEVEMENTS

Despite a very difficult year, the Trustees are pleased to report a continued improvement in the finances of the Association. By the end of the year, unrestricted reserves increased by £5,132 to £24,404

Covid-19 throughout the year meant that the Bath House did not open as normal. Although Lifecraft were in the building using some offices, they did not have any of their regular activities for members at all. Thankfully, statutory grants from the City Council supported the shortfall in income. As a result, the overall income figure stood at £28,622 (up by £2,131 from £26,491)

As no use was made of the building, costs of utilities were reduced meaning that the overall expenditure was down by £1,665 to £23,490. The main expense on the building was the repainting of the front door of £594. There were normal annual costs such as servicing of the fire extinguishers, gas boiler etc. The City Council did not invoke the annual increase in rent although it is not known if this will in due time happen prior to the end of the lease.

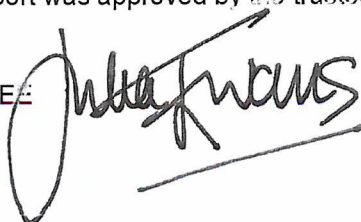
The structure of the Bath House means that it might not be possible to let the building as it has done so in the past because of the Covid issues. In particular, Arco Iris would need better airflow in the hall than is currently used as they aren't able to open the doors and windows for fear of annoying the neighbours with noise of the drums. This will have a direct effect on our income. On a related issue, Lifecraft's counselling service would be hampered as they would not be able to open the windows during the sessions as they open out onto the street. Consultations with the Council continue to find a way around these issues.

So although finances are currently sound, should the impact of Covid-19 continue beyond 2023, the future could well be different and potentially cause for concern.

As ever, the trustees are grateful to the centre manager for his work in looking after the building.

This report was approved by the trustees on 28 January 2022 and signed on their behalf.

TRUSTEE

A handwritten signature in black ink, appearing to read 'Julia Knowles', written over a horizontal line.

ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF THE BATH HOUSE

I report to the trustees on my examination of the accounts of the charity for the year ended 31 March 2021 which comprise the statement of financial activities, the balance sheet and the related notes.

#### RESPECTIVE RESPONSIBILITIES OF THE TRUSTEES AND THE EXAMINER

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Acts 2011 ("the Act").

I report in respect of my examination of your charity's accounts carried out under section 145 of the Act, and in carrying out my examination I have followed the applicable directions given by the Charity Commission under section 145(5)(b) of the Act.

#### **Independent Examiner's Statement**

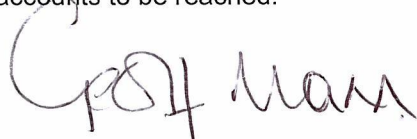
I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

the accounting records were not kept in respect of the charity as required by section 130 of the Act; or

the accounts do not accord with those records; or

the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination

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



Geoff Mann FCIE  
Geoff Mann Ltd  
Dee House  
Highworth Avenue  
Cambridge

29 January 2022.

## ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021

## STATEMENT OF FINANCIAL ACTIVITIES

	Notes	2021 Unrestricted Funds £	2020 Unrestricted Funds £
<b>INCOME</b>			
Grants: Covid support		20,707	0
Hall Hire		-85	8,856
Office Rent		8,000	17,635
<b>TOTAL INCOME</b>	<b>1</b>	<b>28,622</b>	<b>26,491</b>
<b>EXPENDITURE</b>			
Accountancy fee		315	308
Cleaning contribution		1,354	1,354
Insurance		989	885
Management charge		1,175	1,425
Rent to City Council		16,500	16,114
Repairs	Electrical and equipment	822	984
	Building	594	363
Utilities	Electricity	809	1,260
	Gas	447	1,566
	Water	485	896
<b>TOTAL EXPENDITURE</b>	<b>1</b>	<b>23,490</b>	<b>25,155</b>
<b>NET INCOME/(EXPENDITURE) AND NET MOVEMENT IN FUNDS FOR THE YEAR</b>		<b>5,132</b>	<b>1,336</b>
<b>TOTAL FUNDS BROUGHT FORWARD</b>		<b>19,271</b>	<b>17,935</b>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>24,403</b>	<b>19,271</b>

## STATEMENT OF TOTAL RECOGNISED GAINS AND LOSSES

There were no recognised gains or losses for 2021 or 2020 other than those included in the Statement of Financial Activities.

## ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021

## BALANCE SHEET

	Notes	2020 £	2019 £
<b>CURRENT ASSETS</b>			
Debtors	2	2,543	249
Cash at bank		22,196	19,722
<b>TOTAL CURRENT ASSETS</b>		<b>24,739</b>	<b>19,971</b>
<b>CREDITORS: amounts falling due within one year</b>	3	<b>336</b>	<b>700</b>
<b>NET CURRENT ASSETS</b>		<b>24,403</b>	<b>19,271</b>
<b>THE FUNDS OF THE CHARITY</b>			
Unrestricted funds		24,403	19,271
<b>TOTAL CHARITY FUNDS</b>		<b>24,403</b>	<b>19,271</b>

The accounts were approved by the trustees on 28 January 2022 and signed on their behalf.

TRUSTEE



## ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021

## NOTES TO THE ACCOUNTS

## 1 ACCOUNTING POLICIES

## (a) BASIS OF PREPARATION OF ACCOUNTS

The accounts have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Effective 1 January 2019) - (Charities SORP (FRS 102)), the financial reporting standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The Bath House meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

## (b) INCOMING RESOURCES

Incoming resources are recognised in the period in which the charity is entitled to the receipt, and the amount can be measured with reasonable certainty. Income is only deferred when the charity has to fulfil conditions before becoming entitled to it or where the donor has specified that the income is to be expended in a future period.

## (c) RESOURCES EXPENDED

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

## (d) DEBTORS

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

## ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021

## NOTES TO THE ACCOUNTS

## (e) 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.

2	DEBTORS	2021 £	2020 £
	Trade debtors	2,543	249
		-----	-----
		2,543	249
		-----	-----
3	CREDITORS: amounts falling due within one year	2021 £	2020 £
	Accrual for accountancy fee	336	336
	Trade creditors	0	364
		-----	-----
		336	700
		-----	-----