

THE BATH HOUSE ASSOCIATION

ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021

CONTENTS AND CHARITY INFORMATION

CONTENTS	PAGE
Report of the Trustees	1 and 2
Independent Examiner's Report	3
Statement of Financial Activities	4
Balance Sheet	5
Notes to the Accounts	6 and 7

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 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

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 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.

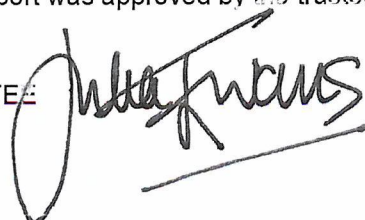
The structure of the Bath House means that it might not be possible to let the building as it has done so in the past because of the Covid issues. In particular, Arco Iris would need better airflow in the hall than is currently used as they aren't able to open the doors and windows for fear of annoying 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 Knous', 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

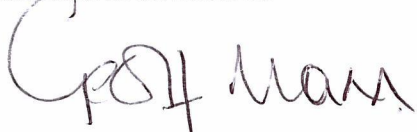
I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

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 £
INCOME			
Grants: Covid support		20,707	0
Hall Hire		-85	8,856
Office Rent		8,000	17,635
TOTAL INCOME	1	28,622	26,491
EXPENDITURE			
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
TOTAL EXPENDITURE	1	23,490	25,155
NET INCOME/(EXPENDITURE) AND NET MOVEMENT IN FUNDS FOR THE YEAR		5,132	1,336
TOTAL FUNDS BROUGHT FORWARD		19,271	17,935
TOTAL FUNDS CARRIED FORWARD		24,403	19,271

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

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
		-----	-----