



Accounts for the Year Ending

31 March 2023

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 2023

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TRUSTEES	Julia Ewans Paul Ewans Pamela Wesson Caroline Wilson
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CENTRE MANAGER	Malcolm Mitchell
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ADDRESS	The Bath House Gwydir Street Cambridge CB1 2LW
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CHARITY REGISTRATION NUMBER	1068989
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INDEPENDENT EXAMINER	Geoff Mann FCIE Geoff Mann Limited Dee House Highworth Avenue Cambridge CB4 2BQ
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BANKERS	Lloyds Bank PO Box 1000 Andover BX1 1LT
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ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023

REPORT OF THE TRUSTEES

The trustees present their annual report and the accounts for the year ended 31 March 2023.

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 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

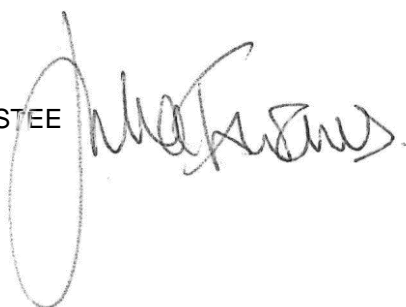
REPORT OF THE TRUSTEES

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

A handwritten signature in black ink, appearing to read 'John Thomas', written over a faint, large oval shape.

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

		2023 Unrestricted Funds	2022 Unrestricted Funds
	Notes	£	£
INCOME			
Grants: Covid support		0	10,667
Hall Hire		7,378	2,285
Office Rent		20,420	18,220
		-----	-----
TOTAL INCOME	1	27,798	31,172
		-----	-----
EXPENDITURE			
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
		-----	-----
TOTAL EXPENDITURE	1	28,453	27,097
		-----	-----
NET INCOME/(EXPENDITURE) AND NET MOVEMENT IN FUNDS FOR THE YEAR		-655	4,075
TOTAL FUNDS BROUGHT FORWARD		28,478	24,403
		-----	-----
TOTAL FUNDS CARRIED FORWARD		27,823	28,478
		-----	-----

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

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
		-----	-----