BATH CRICKET CLUB

England & Wales · Charity number 1100812

Details

Status	Registered
Legal form	Charitable company
Company number	04677231
Registered	2003-11-20
Register	View on the Charity Commission register

Contact

Address	Bath Cricket Club North Parade Bridge Road Bath BA2 4EX
Phone	01225425935
Email	office@bathcricket.com
Website	bathcricket.com

Activities

Objects: 3.1 PROMOTE COMMUNITY PARTICIPATION IN HEALTHY RECREATION BY PROVIDING FACILITIES FOR PLAYING CRICKET ("FACILITIES" MEANS LAND, BUILDINGS, EQUIPMENT AND ORGANISING CRICKETING ACTIVITIES);3.2 ADVANCE THE EDUCATION OF CHILDREN AND YOUNG PEOPLE WHETHER OR NOT UNDERGOING FORMAL EDUCATION

Activities: Promote community participation by providing facilities and services for playing cricket in Bath and the surrounding area and to advance the education of children and young people.

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services
- **What:** Education/training, Amateur Sport
- **Who:** Children/young People, People With Disabilities, Other Defined Groups

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Geography

- **Area of benefit:** AVON, SOMERSET, GLOUCESTERSHIRE, WILTSHIRE.
- Bath And North East Somerset
- Gloucestershire
- Somerset
- Wiltshire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£825,447	£884,630	£4,021,203	20
2024-03-31	£637,289	£744,501	£4,080,386	21
2023-03-31	£633,195	£688,192	£4,187,598	21
2022-03-31	£697,598	£769,187	£4,242,595	22
2021-03-31	£3,426,440	£592,620	£4,314,184	23

Trustees

Name	Role	Appointed
ANDREW LINNETT		
Chloe Micklethwaite		2025-04-07
Karen Young		2015-12-31
Karl Stringer		2023-10-12
Kester Moseley		2021-03-30
Michael Roe		2024-04-01
Philip Eayres		2023-10-12
Rossall Scott Sandford		2023-01-18
William Simmons		2023-10-12

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BATH CRICKET CLUB

England & Wales - Charity number 1100812

Accounts

REGISTERED COMPANY NUMBER: 04677231 (England and Wales)
REGISTERED CHARITY NUMBER: 1100812

Report of the Trustees and

Audited Financial Statements for the Year Ended 31 March 2025

for

BATH CRICKET CLUB

BATH CRICKET CLUB

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BATH CRICKET CLUB

Reference and Administrative Details for the year ended 31 March 2025

TRUSTEES	P J Eayres A J Linnett K D Moseley G A Randle (resigned 7.11.24) R S Sandford W T A Simmons K D P Stringer K B Young M J Roe (appointed 1.4.24) C Micklethwaite (appointed 7.4.25)
COMPANY SECRETARY	K B Young
REGISTERED OFFICE	Bath Cricket Club North Parade Bridge Road Bath BA2 4EX
REGISTERED COMPANY NUMBER	04677231 (England and Wales)
REGISTERED CHARITY NUMBER	1100812
AUDITORS	Richardson Swift Audit Ltd Chartered Accountants Statutory Auditor 11 Laura Place Bath BA2 4BL
SOLICITORS	Bates, Wells & Braithwaite LLP 2-6 Cannon Street London EC4M 6YH
BANKERS	Barclays Bank plc 37 Milsom Street Bath BA1 1DW

BATH CRICKET CLUB

Report of the Trustees
for the year ended 31 March 2025

The Trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report and the audited financial statements for the Club and its subsidiary (together, the 'group') for the year ended 31 March 2025.

The financial statements have been prepared in accordance with the accounting policies set out in the notes to the accounts. The Trustees have adopted the provisions of 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). The financial statements comply with the Club's governing document, the Charities Act 2011, and the SORP (FRS 102).

STRUCTURE

The club started operating on 1 April 2003 as a company limited by guarantee and as a registered charity with Articles of Association, which were last amended on 6 November 2014. The Club has a wholly owned trading subsidiary - Bath Cricket Services Limited (BCSL).

GOVERNANCE AND MANAGEMENT

The Management Committee (MC) or Board of Trustees has nine members who are elected to designated posts from the voting membership. This increased to nine members after the end of the financial year. This membership pool contains a range of skills, knowledge, and experience to support the purposes of the club. Interested persons can attend MC meetings by invitation to offer new ideas and challenge. On appointment, new MC members are appraised of their duties as trustees of a charity and as company directors and further training is offered when necessary.

Mike Roe was appointed the new President of the club in April 2024 having held the roles of Chair and captain of the 1st, 2nd and 3rd XI teams and is still a regular player in our Saturday league teams.

The MC is responsible for directing and controlling the charity whilst the full-/part-time professional staff run and operate the charity on a day-to-day basis, ensuring core activities meet high standards, as well as providing support to volunteers. The MC meets or receives electronic updates during the year to control the club operations and finances. Meetings are normally held in person.

The governance and management structure of the Club continues to be effective at supervisory and operational levels with balanced control, appropriate delegation of financial responsibilities and appropriate of cricket activities. Roles and responsibilities within the club are regularly reviewed to ensure the structure remains fit for purpose. Risk management continues to be afforded regular attention by the MC with major risks reviewed and procedures put in place to manage them. The club uses the QuickBooks financial accounting and management information system to accurately record all transactions, file VAT returns and produce financial reports. Health & Safety is given a high priority and professional expertise sought when necessary. Insurance reviews are carried out annually.

All trustees give their time freely and received no remuneration for their trustee services in the year. Details of other trustee remuneration, expenses and related party transactions are disclosed in note 12 to the accounts.

The club employs nine full-/part-time professional staff and has access to a pool of paid casual hospitality staff and cricket coaches to enable the effective running of the club and it encourages non-playing volunteers to contribute to the running of the cricket club mainly throughout the summer cricket season.

Child welfare receives critical attention using customised procedures adopted under the aegis of the ECB (England & Wales Cricket Board). The club has Clubmark accreditation which recognises that best practices are in-place to develop and deliver high quality community cricket in a safe, effective, and child-friendly way.

Following the introduction of the new Data Protection Act (GDPR) the club remains Cyber Essentials accredited, and the MC continues to take its responsibilities to ensure any personal data held at the club is secure seriously.

OBJECTIVES AND ACTIVITIES

The charitable objectives of the club are to

- promote community participation by providing facilities and services for playing cricket; and
- to advance the education of children and young people.

Supporting activities are conducted in the context of being an ECB-appointed Focus Club as a hub of the community cricket development network.

The MC has regard to the public benefit guidance of the Charity Commission in deciding which activities to undertake and it plans to meet the aims for public benefit. No detrimental or harmful effects or private benefits have been identified.

The MC understands the importance of continuing to make a valuable contribution to the wider community and considers it vital that the charitable purposes continue to be pursued with high standards which involves using the services of professionally qualified people.

Since 2014, the MC has prepared strategic plans to identify the core values, aspirations and challenges of the club and the wider cricketing landscape. In 2024, the MC has worked on preparing a new three-to-five year strategic plan - a vision for a thriving, welcoming and high-performance amateur cricket club which reinforces the core activities of membership cricket and community participation, supported by an appropriate suite of activities which address the current operating deficit and ensure long-term sustainable financial equilibrium.

The development content of these plans is updated annually, on-line, on the ECB's County Board Management System to maintain Focus Club status and to continue to qualify for grants, participate in the collation of national statistics and enable the ECB to determine support resources.

The MC considers the following summaries illustrate how the club achieves its charitable aims for public benefit. These summaries describe:

- Achievements and performances reflected in the April 2024 to March 2025 financial results (including the 2024 playing season).
- Achievements and performances since April 2025 to provide up to date information on the Club's activities, including the 2025 playing season.

ACHIEVEMENTS AND PERFORMANCE

Membership Cricket

Senior Cricket: Summer 2024

- **Women's Cricket**
  Friday night training attendance was strong. The Wanderers 1st team retained their Women's WEPL title only losing one league game all season. The ladies were 20 runs short of victory in the ECB Women's Club T20 cup competition, losing to Royal Wootton Bassett CC in the regional final. Making their debut, the Wanderers 2nd XI competed well and finished mid-table in the Gloucestershire 35-over hardball league. The club continued to develop players for the Somerset Pathway U18 Girls team and were delighted when two players were selected for the Somerset CCC Women's 2024 squad.

- **Men's Cricket - League**
  Thursday evening men's training was as popular as ever with good use made of the indoor training centre on inclement evenings and the ground-staff provided excellent outside nets/training facilities when it was dry. Unfortunately, the pre-season fixtures were washed out, indeed the weather was so poor in April, there was even talk of the first ever delay to the start of the season.

After an impressive first half to the season, the Men's 1st XI eventually came fourth in the WEPL, after a nail-biting final round of matches when four teams remained in contention for the
- title. Congratulations to Potterne CC on their success.
A tough season for the Men's 2nd XI resulted in relegation from the Bristol Northeast WEPL.
- We expect them to bounce back strongly in 2025.
The Men's 3rd XI had a fantastic season winning their league resulting in a return to the Bristol
- and District League Division 1.
The 4th XI had a difficult season which resulted in relegation from the Bristol and District
- Division 6 league. This team continues to field several players from the club's 14-17 age group.

- **Men's Cricket - Cup Competitions**
The National T20 competition ended at the semi-final stage at the regional final's day against Bridgwater CC and in the Somerset T20 Major Cup final we also lost to Bridgwater in the final played at the county ground in Taunton. After successfully negotiating successive away draws in the regional final and national quarter final, the club narrowly lost in the semi-final of the National Club 40-over cup competition to the eventual winners - Brentwood CC. The club fielded a young side, several of whom were experiencing club cricket at this level for the first time during the cup run. Whilst our overseas player Aidan Cahill dominated at Brentwood with bat and ball it was without doubt the return of Ben Wells and his wonderful half century that made the day so memorable for the club.

- **U19 Cricket**
U19's cricket continued to offer playing opportunities to all our 16-19 year old players to help with a smoother transition into senior cricket. This group trained together during the winter and remained volunteer led. A successful season resulted in a trip to the Somerset Foundation knock out cup finals day where the team were defeated by Weston-Super-Mare in the semi-final. The emphasis remains on participation and squad rotation.

We were delighted when the club's young pace bowler Joe Heywood represented England U19's in a youth ODI Tri series against Ireland and Scotland in September, having made his professional debut for Somerset in July.

- **The John Downey Trophey**
Was retained by Bath CC.

- **Bath President XI**
We hosted a touring senior's side from Australia at North Parade in June. The visitors bought a large squad of touring players and partners, some of whom had previously been first class players.

Senior Cricket: Summer 2025

- **Women's Cricket**
Winning all eight of their matches, the Wanderers 1st XI were convincing winners of the WEPL Women's league by 43 points. The Wanderers 2nd XI continued to compete in the Gloucestershire 35-over hardball league and finished 8th this season.

- **Men's Cricket**
The 1st XI finished 3rd in WEPL on 245 points in a season where there were very few points between five and six teams all season. Congratulations to Bridgwater who were worthy champions on 315 points. After being relegated last season, the 2nd XI bounced back magnificently winning the Bristol & District Premier league by a comfortable 40 points and will compete in the WEPL Bristol - Somerset league next season. The 3rd XI finished 5th in Bristol and District Division 1 after a season of two halves - top at the midway point and falling away in the second half of the season. The 4th XI finished 7th in B&D Division 6.

- **Cup Competitions**
  The club unfortunately suffered early exits in the two national competitions and lost in the quarter final of the Somerset Major cup. The 2nd XI recorded an impressive 73 run victory to win the Somerset Intermediate Knockout Cup at the county ground in Taunton.

- **U19**
  This is an important group of players for the club as U19's cricket offers playing opportunities to all our 16-19 year olds and facilitates a smoother transition into senior cricket. This summer there were around 15 players in this squad, and they came 2nd in their group in the U19 Somerset T20 competition.

- **The John Downey Trophy**
  Bath retained the trophy, albeit in the skittle alley, due to the fixture being rained off.

Junior Membership Cricket: Summer 2024

At this stage in their cricket journey the club continues to focus on enjoyment and opportunities to play by keeping players in their year group and enabling them to train and play cricket with their school friends. Membership numbers remained high in all squads. Promising players continue to be identified by the club, and several players represented Somerset in their performance pathways.

In a rain affected season, league and cup highlights from summer 2024 included:

- A young U10 team with players from school years 3-5 showed lots of promise and recorded a couple of wins in the U11 Bath & District league. Importantly, everyone had a go and there was lots of encouragement from parents. We look forward to seeing how this team develops in 2025.
- The U11's came second in the U11 Bath & District league, having unfortunately lost many matches to the weather. There are several promising players in this squad who have already been with the club for several years.
- The U12 team, also a young group, played in the U13 Bath & District league and didn't register a win this season. It is expected this tough year will reap rewards next summer when they compete as U13's in the U13 league having learnt lots of valuable lessons.
- A whole squad effort saw the U13 Boys team win the Bath & District league cup and come 3rd in the Bath & District league. The boys also recorded a convincing win against Glastonbury in the Regional Final
- Having not won a game for two years, a persevering U13 Girls team reached the semi-final of the Bath & District league cup before being knocked out by a strong Lansdown boys' team. We are the only club in the league to have a girl only team. The girls also managed two wins in the league. Lots to be proud of.
- Our U14 Boys team didn't win a game but were a year 9 team playing in a year 10 league. A couple of the players from this squad are slowly being integrated in senior cricket.
- The U15 Boys were treble winners. Having won the league by 10 points, losing only one match all season, they played Winsley in the Bath & District league cup final and won convincingly. The boys also won the regional cup against Taunton St Andrew CC after displaying some excellent cricket
- U15 Girls - this was a small squad with several younger girls playing in the older team. The team recorded one win.

Junior Membership Cricket: Summer 2025

Juniors continued to train and play cricket in their school year group where our coaches concentrated on key skills, enjoyment and opportunities to play. The club continues to identify promising players, and we had good representation in Somerset performance pathway teams. Squad/membership numbers were good.

A glorious summer meant all league and cup matches were played. Some highlights from summer 2025 include:

- U10 Boys: Lots of new faces to the club and cricket which is great to see. They won their first cup game of the season but unfortunately didn't quite manage to get over the line in any league games, but all improved enormously during the season. We have a lot of talent moving up into the U11s next year!

- U11 Boys: Another good year finishing 3rd in a super competitive U11s league and reaching the semi-final of the Bath & District league cup. Some promising young players coming through.
- U12 Boys: This team reached the quarters of the league cup where they were knockout out by our Bath U13's. Whilst they finished in the bottom half in the league it is important to remember these 12 year olds are playing their matches in the Under 13s league. There are a lot of county players in this age group who are looking forward to their season next year.
- U13 Girls: One of their best seasons to date. With a young squad they finished mid table and reached the quarters of the cup (knocked out by Bath U11's).
- U13 Boys: Finished 2nd in the league and reached the final of the league cup. No silverware but showed great togetherness as a team. They also reached the Regional Final of the cup - an excellent season.
- U14 Boys: They had a tough season in a super completive u15 league. The team showed the best spirit and sportsmanship in the club which is great to see and is rubbing off on the other teams. Like the U12's there are a lot of county players in the team so looking forward to their season next year.
- U15 Girls: Another great season for the girls. Finishing mid table with a lot larger squad than last year. Was amazing to see a good core of girls in the team and not having to bring younger players up.
- U15 Boys: Finished in top half in the league and reached the Regional Final of the cup. With a small squad they managed to recruit younger players well and stayed as competitive as possible.

COMMUNITY CRICKET, MENTORING AND INITIATIVES

Bath Cricket Club Community Programmes

- **School holiday camps - Multi Activity/Football Frenzy Camps, Cricket Camps and Elite Cricket Groups**
  Our objective is to make our holiday camps accessible and affordable and in 2024 we had three options for parents:

  - Multi-activity camps. An affordable half or full day option offering dodgeball, kick rounders, arts and crafts, cinema club, games, escape room challenges and competitions as well as a popular 50p tuck shop.
  - Advanced cricket camps. For cricketers to cover skills for batters, bowlers, wicket keepers and fielding.
  - Elite Groups. Limited to just six for each group/skill with themes such as "Spin Doctor" and "Launch Pad," participants benefit from our experienced coaching team as well as guest appearances from our 1st XI players.

  In 2024 we held camps each school holiday with more than 500 children coming to a multi-activity camp over 28 days in the summer. Around 100 children attended our advanced camp (which we have renamed our 'cricket camp') and 36 attended the elite camp.

  Since April 2025, we have delivered 35 days of camps (to date) with an average daily attendance of 20+ children. During the winter, the cricket team are designing a more bespoke cricket focused camp.

- **Free School Meals Camps 2023 - HAF Programme**
  In April 23 we began a pilot project offering free holiday camps with healthy meals and snacks included for children on Free School Meals at St Martins Garden school and in December 2023 became a delivery partner for BNES of the Government funded Holiday Activity and Food (HAF) programme for children and young people, from reception to Year 11 eligible for free school meal related benefits.

  This important community provision is always over-subscribed and in 2024 we offered 170 HAF places and extended the option of adding a hot lunch to any child booking a multi-activity camp.

  In 2025 our allocation of places was increased again to 310 and we have applied for a Christmas holiday allocation of places. HAF have signed a new 3-year deal with the Government to continue to be a delivery partner for BNES.

- **School Inset Days**
  During 2024 and into 2025, we continue to offer affordable half/full day multi activity camps to help parents on school inset days.

- **Walking Cricket**
  We now run a popular walking cricket club every Thursday using the Sports Centre in the winter and our own facilities in the summer. Run by one of our coaches walking cricket is designed to bring people back to a sport they once played or be introduced to a new sport, but at a slower pace. It is also a great way to meet new people and enjoy refreshments and a natter after the session. Bath is one several walking cricket hubs across Somerset.

- **ECB All Stars and Dynamos Cricket**
  The club runs the 8-week ECB initiative, 'All Stars' cricket on a Friday evening before girls and women's training. The programme is a fantastic way of welcoming new families to the cricket and hospitality at The Boundary. In 2024, 52 children signed up to All Stars and 51to the Dynamos programme.

  This summer, we have welcomed 66 All Stars and 40 Dynamos.

- **Autumn Cricket**
  Our extremely popular 8-week programme of autumn cricket held in our indoor cricket centre and at King Edwards Schools took place with 80+ members and non-members signing up to develop their skills in 2024.

  In 2025, the trustees agreed to include autumn cricket in the junior membership to provide even more opportunities to train and play cricket year-round. Any surplus capacity places are always in high demand, and we have 23 non-members already signed up this autumn.

- **New 'Old Boy's" Fixtures**
  During the 2024 summer, the club hosted a successful series of T20 matches to bring players from previous generations back to the club to re-engage with a sport they enjoyed and catch up with old team-mates and friends. The dual aims of the initiative were to raise awareness of men's mental health issues including loneliness and to raise funds to support all our community based initiatives

- **Softball Festival**
  Sunday morning softball for local clubs and our own members returned in 2024 kindly sponsored by Winkworth Sales & Lettings. Most days we reached our capacity of eight teams which meant around 64 seven-to eleven years old children enjoyed a morning of fun filled mini matches whilst parents enjoyed some Boundary hospitality. The softball fun continued this summer with an average of six teams able to participate on a Sunday morning.

- **Early Morning Cricket**
  Early morning cricket was offered in 2024 - a one-on-one session before school for players who wanted to work on specific skills.

- **Masterclasses**
  The club offered batting masterclasses at the beginning of January with Julian Wood one of the leading batting coaches in world cricket.

- **Movember**
  The club partnered with the University of Bath Cricket Club (UBVCC) to support their Movember challenge to undertake a 24-hour net session.

- **Visiting schools and enrichment activities**
  In 2024 and 2025 we welcomed several foreign and local schools to the club for a "wow" day/part day of cricket which could include match play and/or learning new batting and bowling skills.

Schools

Throughout the year, the club continued to participate in a busy schedule of cricket activity and mentoring at local schools in the community.

- **Chance to Shine**
  Working across the school years 3-6 (children ages 7-11), Chance to Shine sessions typically include an introduction to the benefits of a healthy and active lifestyle, improvement in physical literacy - agility, balance, and coordination as well as cricket specific skills - catching, striking, and throwing. Additionally, the sessions promote the development of teamwork, discipline, respect, and resilience.

  In 2024 our coaches worked with children at St Martins Garden Primary, Roundhill junior school and St Michaels school in Twerton as well as delivering sessions in several new schools including St Andrews C of E primary school, Castle primary school in Keynsham, Oldfield Park (junior and secondary), St Marks secondary school and St Gregory's College in Bath.

  Since April 2025 our coaches have delivered 25 hours of Chance to Shine cricket in infant and primary schools - Moorlands, Twerton, St Martins, St Andrews, Trinity Church, St Mary's and Batheaston and 30 hours of Chance to Shine in secondary schools - St Gregory's, St Mark's and Ralph Allen

- **Mentoring**
  Nominated children with behavioural and/or learning challenges receive a weekly one-to-one session designed to help dampen anxiety and rebuild confidence. The sessions aim to allow pupils to reflect on their experiences in class and with their friends and their families. We work with the schools to set achievable tasks to not only raise performance in the classroom but also self-confidence and esteem. The club mentored children in St Philips school during the 2024-25 school year, but unfortunately due to funding constraints this has not renewed for the 2025-26 school year.

  Since April 2025 we have been mentoring a child at Ralph Allen school.

- **Girls Secondary School Cricket**
  Together with the Somerset Cricket Foundation and Chance to Shine the club continued to promote cricket for secondary school aged girls. In 2024 and 2025 our coaches worked in Hayesfield school, St Gregory's secondary school and St Marks delivering a curriculum session which typically included mainstream PE, a cricket taster and leadership skills for girls in year 10 as well as after school clubs. We estimate we are reaching around 500 girls in total.

  Our partnership with the Royal High School in Bath to deliver part of their sports curriculum with the objective to develop a hard ball girls school cricket team continued. During the 2024 summer term, we ran a lunchtime cricket club and assisted with Saturday morning squad training and matches. The school also enjoyed using Brownsword to host their matches. This continued in 2025.

Disability Cricket

The club continues to support disability cricket. Super 1's cricket is a fun session, played with a softer ball, aimed at young people aged 12-25 years of age with mild/moderate learning difficulties or with a physical disability. This cricket takes place at Hayesfield, St Marks, Mendip, Oldfield Park schools and Bath College.

We also use our own indoor cricket centre to deliver sessions to players on the Somerset CCC Disability Pathway.

Winter Programme

During the 2024 winter, the club launched its own exciting new weekend cricket initiative designed for young cricket enthusiasts aged 6-16. With different sessions throughout the day ranging from "Fundamentals and Fun" for Year 5 and below to "Advanced Training and Competitive Play" for Years 9-11. Open to all, bookings were encouraging as we competed with the more traditional winter sports of football and rugby.

Afghan refugee support

In August 2024 we piloted an afternoon of cricket and social activities for c. 30 children and adults from the Afghan community around Bath. This was delivered in partnership with BNES and Somerset Cricket Foundation. It was very positively received and repeated this summer where it was encouraging to see all the family members getting involved.

Mental Health

The club retains a Mental Health wellbeing champion. The campaign aims to reduce the stigma around mental health and provide a point of contact able to signpost people to relevant support services. We have just started working with Bath Mind.

GROUNDS

Our dedicated full-time professional grounds staff work extremely hard to produce excellent playing and practice surfaces at North Parade and Brownsword and we are very grateful for their efforts. This summer we welcomed some new faces to the team and Alex Woodward was promoted to Head Groundsman. This summer was also particularly challenging as it was one of the driest in recorded history.

Supporting our ground-staff gain Sports and Turf Management qualifications is vital together with encouraging them to attend training days and visit other grounds to grow their knowledge base. We are developing a capital expenditure programme for the replacement of old and obsolete equipment and investment in new technology. This included the purchase of a new mower for the Brownsword ground and a new roller for North Parade after the year end. The new Auto-roller was a particularly significant investment replacing the faithful old roller that had served the club for generations.

Our partnership with King Edwards School in Bath enabled the club to use their Bathampton site for training and/or matches when we reach capacity at North Parade and Brownsword. In the winter we use their indoor cricket facility.

MEMBERSHIP

The number of playing members is limited by the club's ability to operate at its capacity of facilities and services.

The Club has a fee-paying membership which is concessionary for specific groups, for example, juniors, students in full time education, and female cricketers. It also has a hardship policy in place to ensure the opportunity to benefit is available to all potential players with beneficiaries being substantially subsidised from the surplus generated from trading activities.

The MC reviewed the memberships fees in 2024 and agreed:

- £250 fee for juniors to include a 14-week summer training and coaching programme, all match fees, 8-week pre-season winter training programme, a kit bundle consisting of a new training and playing shirt, family membership giving one parent a voting right at the AGM, Complimentary parking in designated areas whilst junior is training or playing cricket at the club and access to a discounted rate for autumn training.
- £250 fee for seniors to include a 22-week summer training and coaching programme, all match fees, 12-week pre-season winter training programme, match teas (where applicable), a kit bundle, club membership giving a voting right at the AGM, complimentary parking in designated areas whilst training or playing cricket at the club.

COMMUNICATION

Electronic communication remains the preferred method of communicating club information. The website now mirrors the sites of many professional county cricket clubs and social media channels include @bathcricket on Twitter, bathcricket on Facebook, bathcricket on Instagram and theboundary@bcc on Instagram.

FINANCIAL REVIEW

Trading Subsidiary - BCSL

The principal activities which support Bath Cricket Club achieve its charitable objectives are:

a) to operate two public car parks; and
b) to operate hospitality services for members, supporters, and visitors to Bath Cricket Club during the cricket season and to deliver conferences and events from September to March.

Parking income of £314k in the year was more than 20% higher than in 2024.

Despite ongoing challenges in the hospitality sector, Bath Cricket Services generated income of £214k, a notable increase compared to £150k in 2024. The directors regularly review the club's hospitality offerings to ensure a welcoming, inclusive and family-friendly environment that supports cricket activities, draws people together and provides value for money.

A full year of car park income and continued improvement in the financial contribution from hospitality The Boundary resulted in a donation to the cricket club of £163k

Bath Cricket Club

- **Financial Summary**
  The Total Consolidated Incoming Resources (Income) for the Club were £825,447 and Total Consolidated Resources Expended (Expenditure) were £884,630 giving Net Outgoing Resources for the year of £59,183. This compares to Net Outgoing Resources in 2024 of £107,212.

  There was a significant increase in overall income in 2025 driven mainly by an increase in other trading activities, including a £55k increase in car park revenue and £64k increase in hospitality income. Higher interest rates boosted investment returns from the development project monies invested on the Flagstone platform. Costs were higher than in 2024 but rose at a lower rate to the increase in income. Total expenditure on charitable activities in 2025 was £508,435 compared to £453,283 in 2024. Expenditure on raising funds was £376,195 in 2025 compared to £291,218 in 2024.

  The operating surplus (before depreciation, loss on sale of fixed assets and bank charges) is £30,321 compared to operating loss of £8,611 in 2024.

- **Charitable Activities**
  Expenditure on charitable activities was £508,435 in 2025 which included £293,625 of cost associated directly with charitable activities and £214,810 attributable to support costs. This compared to total expenditure on charitable activities of £453,283 in 2024 which included £191,224 attributable to support costs. The primary reason for the increased cost directly associated with charitable activities related to cricket service costs which rose by £27,665 reflecting the increased cost of delivering high quality training and playing facilities. The core costs to deliver cricket training and matches, cricket coaching and education for the beneficiaries totalled £293,625 which amount to 58% of the total Charitable Activities Expenditure (58% in 2024).

- **Raising Funds**
  Expenditure was £376,195 compared to £291,218 in 2024, an increase of £84,977. £28,637 of this increase is due to increased hospitality cost of sales, and £46,739 to a higher wages and salaries cost.

- **Support Costs**
  As part of the strategy work undertaken by the Trustees support costs were reviewed and decisions taken to change the operating structure to address the operating deficit and ensure long-term sustainable financial equilibrium. The financial benefits of these decisions are being realised in the new financial year.

- **Capital Expenditure**
  Capital expenditure during the period was £51,288 which included:
  - £2,500 on new covers and new netting for the white wall
  - £2,620 for changing room renovations
  - £6,100 on bowling machine upgrades
  - £16,500 on a new retaining wall to the rear of the clubhouse
  - £7,088 for CCTV in the car park and the purchase of equipment from Horizon Parking
  - £4,290 on a new boiler for the clubhouse
  - £912 for an upright display cabinet
  - £1,397 on a new glasswasher
  - £750 on outside seating

  The disposals related to the sale of old fully depreciated bowling machines.

  The Brownsword pavilion is shown as a short-term leasehold property which better represents the terms of the lease and depreciation policy adopted by the club.

- **Cash Reserves**
  The MC has always placed a high priority on managing working capital. The MC has the power under the Articles of Association to make any investment it considers appropriate. The MC reserves policy is to maintain current cash reserves of around one third of annual consolidated income, subject to any significant investment plans.

  Consolidated cash reserves were £1,321,208 down from £1,366,804 at the end of 2024.

  The unrestricted funds at the end of the year were £4,021,203 compared with £4,080,386 in 2024 and restricted funds were £nil

- **Cash Investment**
  The Club opened an account with Flagstone, the UK's leading cash deposit platform to take advantage of increasing interest rates. At the end of the financial year, the Club had invested c. £1.25 million in a diversified portfolio of fixed interest investments and had earned/accrued interest of £59.5k.

- **Loans**
  The club took advantage of the favourable rates and repayment terms of the Government Bounce Back loan scheme and secured the full £50,000 in February 2021. All repayments were made in full and on time in 2025.

FUTURE PLANS

The significant windfall income generated by the student accommodation project brings with it increased responsibility and the MC is determined the maximise the benefits it will bring the club for existing, former, and future members.

As previously reported significant investments have already been made at the Brownsword ground in the form of a new clubhouse and the new indoor cricket centre has been fitted to a high standard.
The 10-year leases with Network Rail for a parcel of land behind the clubhouse and the small space of land enabling access to the clubhouse from Ferry Lane has proved invaluable in providing complimentary parking space for players. The strategy work previously mentioned has developed a new three-to-five year strategic plan which has identified several major priorities and projects including new pitch preparation machinery, upgrading the indoor cricket centre with the latest technology and turning the space above the indoor school into a space which complements our charitable objectives.

STATEMENT OF MC MEMBERS' RESPONSIBILITIES

The MC Members (who are also directors of the club for the purposes of company law) are responsible for preparing their Annual Report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).

Company law requires the MC members to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the group and the Club and of the incoming resources and application of resources, including the income and expenditure, of the group for that period.

In preparing these financial statements, the MC Members are required to:

- Select suitable accounting policies and then apply them consistently
- Observe the methods and principles in the Charities SORP
- Make judgements and estimates that are reasonable and prudent
- State whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Club will continue in operation

The MC Members are responsible for keeping adequate accounting records that disclose, with reasonable accuracy at any time, the financial position of the club 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 club and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

STATEMENT AS TO DISCLOSURE OF INFORMATION TO AUDITORS

In so far as the MC Members are aware, there is no relevant audit information of which the Club's auditor is unaware, and the MC Members have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

Report of the trustees, incorporating a strategic report, approved by order of the board of trustees, as the company directors, on ..... 13/11/25 ..... and signed on the board's behalf by:



.....

R S Sandford - Trustee

Report of the Independent Auditors to the Members of Bath Cricket Club

Opinion

We have audited the financial statements of Bath Cricket Club (the 'parent charitable company') and it's subsidiaries (the 'group') for the year ended 31 March 2025 which comprise the Consolidated Statement of Financial Activities, the Consolidated Statement of Financial Position, the Charity Statement of Financial Position, the Consolidated Statement of Cash Flows 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 (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the Group and of the parent charitable company's affairs as at 31 March 2025 and of Groups 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 Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the Group 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 other 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 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 Group or parent charitable company'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 Report of the Independent Auditors 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.

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 this gives rise to a material misstatement in the financial statements themselves. 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 Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees 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 Group and parent charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

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.

Responsibilities of trustees
As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the Group for the purposes 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 Group and the parent 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 Group or the parent charitable company or to cease operations, or have no realistic alternative but to do so.

Our 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 a Report of the Independent Auditors 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.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

We obtained an understanding of the legal and regulatory frameworks that are applicable to the entity by discussion with key personnel and consideration of our experience of clients in similar sectors.

We determined that the most significant laws and regulations which have a direct impact on the form and content of the financial statements of the entity are the Companies Act and UK GAAP, specifically the Charities SORP.

We determined that the most significant operational laws and regulations for the entity are those governing the charitable and sporting sectors, safeguarding regulations and GDPR.

Based on the results of our risk assessment we designed our audit procedures to identify non-compliance with such laws and regulations identified above, with no issues arising.

We gained an understating of the entity's policy and procedures by discussion with key personnel and substantive audit work.

We assessed the risk of material misstatement in respect of fraud through our planning processes, and no significant risks were identified. We considered the risk of fraud through management override and, in response, we incorporated testing of manual journal entries into our audit approach.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

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 auditors' 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.



Catherine Edwards BSc FCA (Senior Statutory Auditor)
for and on behalf of Richardson Swift Audit Ltd
Chartered Accountants
Statutory Auditor
11 Laura Place
Bath
BA2 4BL

Date: 13/11/25

BATH CRICKET CLUB

Consolidated Statement of Financial Activities
(Incorporating an Income and Expenditure Account)
for the year ended 31 March 2025

	Notes	2025 Unrestricted fund £	2025 Total funds £	2024 Total funds £
INCOME AND ENDOWMENTS FROM				
Donations and legacies	3	44,446		40,887
Charitable activities	6			
Charitable Activities		77,702		68,160
Other trading activities	4	624,450		475,774
Investment income	5	60,180		50,186
Other income	7	18,669		2,282
Total		825,447		637,289
EXPENDITURE ON				
Raising funds	8	376,195		291,218
Charitable activities	9			
Charitable Activities		508,435		453,283
Total		884,630		744,501
NET INCOME/(EXPENDITURE)		(59,183)		(107,212)
RECONCILIATION OF FUNDS				
Total funds brought forward		4,080,386		4,187,598
TOTAL FUNDS CARRIED FORWARD		4,021,203		4,080,386

The notes form part of these financial statements

BATH CRICKET CLUB

Consolidated Statement of Financial Position
31 March 2025

	Notes	2025 Unrestricted fund £	2024 Total funds £
FIXED ASSETS			
Tangible assets	16	2,732,980	2,766,620
CURRENT ASSETS			
Stocks	17	6,804	2,826
Debtors	18	74,298	124,531
Cash at bank and in hand		1,321,208	1,366,804
		1,402,310	1,494,161
CREDITORS			
Amounts falling due within one year	19	(104,920)	(161,228)
NET CURRENT ASSETS		1,297,390	1,332,933
TOTAL ASSETS LESS CURRENT LIABILITIES		4,030,370	4,099,553
CREDITORS			
Amounts falling due after more than one year	20	(9,167)	(19,167)
NET ASSETS		4,021,203	4,080,386
FUNDS	23		
Unrestricted funds		4,021,203	4,080,386
TOTAL FUNDS		4,021,203	4,080,386

The financial statements were approved by the Board of Trustees and authorised for issue on 13/11/25 and were signed on its behalf by:

R S Sandford - Trustee

The notes form part of these financial statements

BATH CRICKET CLUB

Charity Statement of Financial Position
31 March 2024

	Notes	2025 Unrestricted fund £	2024 Total funds £
FIXED ASSETS			
Tangible assets	16	2,732,980	2,766,620
Investments	15	1	1
		2,732,981	2766,620
CURRENT ASSETS			
Stocks	17	4,278	-
Debtors	18	76,535	149,178
Cash at bank and in hand		1,304,614	1,328,547
		1,385,427	1,477,725
CREDITORS			
Amounts falling due within one year	19	(88,038)	(144,793)
NET CURRENT ASSETS		1,297,389	1,332,932
TOTAL ASSETS LESS CURRENT LIABILITIES		4,030,370	4,099,553
CREDITORS			
Amounts falling due after more than one year	20	(9,167)	(19,167)
NET ASSETS		4,021,203	4,080,386
FUNDS	23		
Unrestricted funds		4,021,203	4,284,220
TOTAL FUNDS		4,021,203	4,284,220

The trustees acknowledged their responsibilities of complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements were approved by the Board of Trustees and authorised for issue on 13/11/25 and were signed on its behalf by:

R S Sandford - Trustee

The notes form part of these financial statements

BATH CRICKET CLUB

Consolidated Statement of Cash Flows for the year ended 31 March 2025

	Notes	2025 £	2024 £
Cash flows from operating activities			
Cash generated from operations	1	(49,696)	(97,119)
Net cash used in operating activities		(49,696)	(97,119)
Cash flows from investing activities			
Purchase of tangible fixed assets		(51,288)	(58,544)
Sale of tangible fixed assets		5,208	36,139
Interest received		60,180	50,186
Net cash provided by investing activities		14,100	27,781
Cash flows from financing activities			
Loan repayments in year		(10,000)	(10,000)
Net cash used in financing activities		(10,000)	(10,000)
Change in cash and cash equivalents in the reporting period		(45,596)	(79,338)
Cash and cash equivalents at the beginning of the reporting period		1,366,804	1,446,142
Cash and cash equivalents at the end of the reporting period		1,321,208	1,366,804

The notes form part of these financial statements

Notes to the Statement of Cash Flows for the year ended 31 March 2025

1. RECONCILIATION OF NET EXPENDITURE TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2025 £	2024 £
Net expenditure for the reporting period (as per the Statement of Financial Activities)	(59,183)	(107,212)
Adjustments for:		
Depreciation charges	84,925	92,156
Profit on disposal of fixed assets	(5,206)	(1,807)
Interest received	(60,180)	(50,186)
Increase in stocks	(3,978)	(520)
Decrease/(increase) in debtors	50,233	(45,326)
(Decrease)/increase in creditors	(56,307)	15,776
Net cash used in operations	(49,696)	(97,119)

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.4.24 £	Cash flow £	At 31.3.25 £
Net cash			
Cash at bank and in hand	1,366,804	(45,596)	1,321,208
	1,366,804	(45,596)	1,321,208
Debt			
Debts falling due within 1 year	(10,000)	-	(10,000)
Debts falling due after 1 year	(19,167)	10,000	(9,167)
	(29,167)	10,000	(19,167)
Total	1,337,637	(35,596)	1,302,041

The notes form part of these financial statements

1. GENERAL INFORMATION

The company is a company limited by guarantee incorporated in the United Kingdom and registered in England and Wales and also a charity registered with the Charity Commission in England and Wales. The members of the company are the Trustees named on page 1. 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. The address of the registered office is given on page 1.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Bath Cricket Club meets the definition of a public benefit entity under FRS102.

The Consolidated Statement of Financial Activities (SOFA) and Consolidated Balance Sheet consolidate the financial statements of the Charity and its subsidiary undertaking. The results of the subsidiary are consolidated on a line by line basis.

The Charity has taken advantage of the exemption allowed under section 408 of the Companies Act 2006 and has not presented its own Statement of Financial Activities in these financial statements.

Income
All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Grants are included in the Statement of Financial Activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance Sheet. Where income is received in advance of entitlement of receipt its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received the income is accrued.

Other income is recognised in the period in which it is receivable and to the extent that goods have been provided or on completion of the service.

Expenditure
Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on raising funds includes all expenditure incurred to raise funds for charitable purposes and includes costs of all fundraising activities events and non charitable trading.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the group's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

continued...

2. ACCOUNTING POLICIES - continued

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- 2% on cost and Land is not depreciated
Short leasehold	- Straight line over the life of the lease
Long leasehold	- Straight line over the life of the lease
Fixtures and fittings	- 20% on cost and 10% on cost
Motor vehicles	- 25% on reducing balance

Tangible assets costing £100 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Taxation
The charity is exempt from corporation tax on its charitable activities.

Fund accounting
Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Investments
Investments in subsidiaries are valued at cost less provision for impairment.

Stocks
Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads.

Government grants
Government grants relating to tangible fixed assets are treated as deferred income and released to the Consolidated Statement of Financial Activities over the expected useful lives of the assets concerned. Other grants are credited to the Consolidated Statement of Financial Activities as the related expenditure is incurred.

Interest receivable
Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Group; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

continued...

2. ACCOUNTING POLICIES - continued

Trade debtors
Trade debtors are amounts due from customers for services performed in the ordinary course of business.

Trade debtors are recognised initially at transaction price. The are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents
Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade creditors
Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the group does not have an unconditional right , at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at east twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Pension costs and other post-retirement benefits
The group participates in a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the group has no legal or constructive obligations to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

Liabilities and provisions
Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the group anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Consolidated Statement of Financial Activity as a finance cost.

Financial Instruments
The group only has financial assets and financial liabilities of a kind that qualifies as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans, which are subsequently measured at amortised cost using the effective interest method.

continued...

3. DONATIONS AND LEGACIES

	2025 Unrestricted funds £	2024 Total funds £
Donations and grants	7,691	2,732
Membership subscriptions	36,755	38,155
	44,446	40,887

4. OTHER TRADING ACTIVITIES

	2025 Unrestricted funds £	2024 Total funds £
Facility hire, events and sponsorship	95,926	66,819
Car park income	314,156	258,863
Hospitality - Bar	141,536	96,914
Hospitality - Catering	34,536	23,607
Hospitality - Other	38,296	29,571
	624,450	475,774

5. INVESTMENT INCOME

	2025 Unrestricted funds £	2024 Total funds £
Investment income	60,180	50,186

6. INCOME FROM CHARITABLE ACTIVITIES

	Activity	2025 £	2024 £
Youth coaching	Charitable Activities	77,702	68,160

7. OTHER INCOME

	2025 Unrestricted funds £	2024 Total funds £
Other incoming resource	18,669	2,282

continued...

8. RAISING FUNDS

Other trading activities

	2025	2024
Expenditure on:	£	£
Car park services	11,727	26,557
Operations and hospitality wages	53,053	30,523
Cricket events and tournaments	27,188	16,020
Hospitality cost of sales	89,792	61,155
Support costs	194,435	156,963
	376,195	291,218

9. CHARITABLE ACTIVITIES COSTS

	Activates undertaken directly	Support costs	Total 2025	Total 2024
	£	£	£	£
Cricket services	186,958	-	186,958	159,293
Coaching	104,885	-	104,885	102,194
Education	1,782	-	1,782	572
Support costs	-	214,810	214810	191,224
	293,625	214,810	508,435	453,283

10. SUPPORT COSTS

Activity	Fundraising expenses	Charitable activities	Total 2025	Total 2024
	£	£	£	£
Gains/loss on disposals	(2,603)	(2,603)	(5,206)	(1,807)
Salaries and wages	115,267	92,999	208,266	128,212
Promotion	3,716	3,716	7,432	2,492
Communication	2,516	3,215	5,731	6,830
Utilities	10,910	10,071	20,981	18,711
Insurance	4,603	4,603	9,206	10,626
Depreciation	21,231	63,694	84,925	92,156
Computing	1,545	1,545	3,090	5,165
Stationery	116	116	232	98
Printing and mailing	318	318	636	579
Consumables	182	325	507	645
Repairs and maintenance	4,579	6,405	10,984	29,692
Cleaning	2,167	1,083	3,250	7,549
Travel & subsistence	1,355	616	1,971	2,302
Bank charges and interest	5,155	4,630	9,785	8,252
Governance costs - audit and accountancy	7,924	7,924	15,848	15,827
Consultancy costs	1,817	606	2,423	395
Office and other costs	13,637	15,547	29,184	20,463
	194,435	214,810	409,245	348,187

continued...

11. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2025	2024
	£	£
Depreciation - owned assets	84,926	92,156
Surplus on disposal of fixed assets	(5,206)	(1,807)

12. TRUSTEES' REMUNERATION AND BENEFITS

During the year the following trustees have been paid remuneration in relation to their employment with the charity.

K Young was paid £48,817 (2024 - £42,363) during the year in respect of her work in the finance department.

A J Linnett received fees and expenses of £3,674 (2024 - £5,615) in respect of photography provided to the club.

These payments were made under the legal authority set out in the Club's memorandum of Association for services provided to the Club other than in their role as Trustees.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2025 nor for the year ended 31 March 2024.

13. STAFF COSTS

	2025	2024
	£	£
Wages and salaries	425,518	317,231
Social security costs	31,096	22,558
Other pension costs	5,471	4,686
	462,085	344,475

The average monthly number of employees during the year was as follows:

	2025	2024
Management	4	3
Hospitality	1	1
Grounds staff	3	2
Coaching	8	8
Casuals - hospitality	9	7
	25	21

No employees received emoluments in excess of £60,000 in either year.

continued...

14. AUDITORS' REMUNERATION

The auditor's remuneration amounts to an auditor fee of £8,500 (2024 - £8,500), and accounting, taxation and other services of £5,900 (2024 - £7,327).

15. FIXED ASSET INVESTMENTS

	Investment s in subsidiary companies
CHARITY	
COST OR VALUATION	£
At 1 April 2024	1
At 31 March 2025	1

The investment represents 100% of the issued share capital of Bath Cricket Services Limited, a company incorporated in England and Wales.

16. TANGIBLE FIXED ASSETS

GROUP AND CHARITY

	Freehold property £	Short leasehold £	Long leasehold £
COST			
At 1 April 2024	1,681,736	173,411	1,032,567
Additions	16,512	-	-
Disposals	-	-	-
At 31 March 2025	1,698,248	173,411	1,032,567
DEPRECIATION			
At 1 April 2024	243,776	81,597	7,636
Charge for year	16,763	16,628	4,512
Eliminated on disposal	-	-	-
At 31 March 2025	260,539	98,225	12,148
NET BOOK VALUE			
At 31 March 2025	1,437,709	75,186	1,020,419
At 31 March 2024	1,437,960	91,814	1,024,931

continued...

16. TANGIBLE FIXED ASSETS - continued

	Fixtures and fittings £	Motor vehicles £	Totals £
COST			
At 1 April 2024	735,093	9,445	3,632,252
Additions	34,776	-	51,288
Disposals	(1,875)	-	(1,875)
At 31 March 2025	767,994	9,445	3,681,665
DEPRECIATION			
At 1 April 2024	524,860	7,763	865,632
Charge for year	46,602	421	84,926
Eliminated on disposal	(1,873)	-	(1,873)
At 31 March 2025	569,589	8,184	948,685
NET BOOK VALUE			
At 31 March 2025	198,405	1,261	2,732,980
At 31 March 2024	210,233	1,682	2,766,620

Included in cost or valuation of land and buildings is freehold land of £87,500 (2024 - £87,500) which is not depreciated.

17. STOCKS

	Group 2025 £	Group 2024 £	Charity 2025 £	Charity 2024 £
Finished goods and goods for resale	6,804	2,826	4,278	-
	6,804	2,826	4,278	-

18. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	Group 2025 £	Group 2024 £	Charity 2025 £	Charity 2024 £
Trade debtors	48,109	96,771	29,746	93,382
Amounts owed by group undertakings	-	-	20,973	29,183
Other debtors	404	1,148	31	1
Prepayments and accrued income	25,785	26,612	25,785	26,612
	74,298	124,531	76,535	149,178

continued...

19. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	Group 2025 £	Group 2024 £	Charity 2025 £	Charity 2024 £
Bank loans and overdrafts	10,000	10,000	10,000	10,000
Trade creditors	9,185	31,272	6,675	26,952
Social security and other taxes	6,682	6,605	6,682	6,605
VAT	11,148	25,764	5,917	20,274
Other creditors	4,389	3,331	3,747	2,323
Deferred income - receipts in advance	43,670	55,097	39,106	53,847
Accrued expenses	19,846	29,159	15,911	24,792
	104,920	161,228	88,038	144,793

All deferred income relates to short term transactions and is released in the following period.

Creditors falling due within one year includes £10,000 (2024 - £10,000) in respect of a government bounce back loan, on which no security has been provided.

20. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	Group 2025 £	Group 2024 £	Charity 2025 £	Charity 2024 £
Bank loans	9,167	19,167	9,167	19,167
	9,167	19,167	9,167	19,167

Creditors falling due after more than one year includes £9,167 (2024 - £19,167) in respect of a government bounce back loan, on which no security has been provided.

21. LOANS

An analysis of the maturity of loans is given below:

	Group 2025 £	Group 2024 £	Charity 2025 £	Charity 2024 £
Amounts falling due within 1 year:				
Bank loans	10,000	10,000	10,000	10,000
Amounts falling due within 1-2 years:				
Bank loans	9,167	19,167	9,167	19,167

continued...

22. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2025	2024
	£	£
Within one year	22,000	15,000
Between one and five years	69,250	56,250
In more than five years	26,083	-
	117,333	71,250

23. MOVEMENT IN FUNDS

	At 1.4.24	Net movement in funds	At 31.3.25
	£	£	£
Unrestricted funds			
General fund	4,080,386	(59,183)	4,021,203
TOTAL FUNDS	4,080,386	(59,183)	4,021,203

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	825,447	(884,630)	(59,183)
TOTAL FUNDS	825,447	(884,630)	(59,183)

Comparatives for movement in funds

	At 1.4.23	Net movement in funds	At 31.3.24
	£	£	£
Unrestricted funds			
General fund	4,187,598	(107,212)	4,080,386
TOTAL FUNDS	4,187,598	(107,212)	4,080,386

continued...

23. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	637,289	(744,501)	(107,212)
TOTAL FUNDS	637,289	(744,501)	(107,212)

24. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2025.

BATH CRICKET CLUB

England & Wales - Charity number 1100812

Accounts

REGISTERED COMPANY NUMBER: 04677231 (England and Wales)
REGISTERED CHARITY NUMBER: 1100812

Report of the Trustees and

Audited Financial Statements for the Year Ended 31 March 2024

for

BATH CRICKET CLUB

Richardson Swift Audit Ltd
Chartered Accountants
Statutory Auditor
11 Laura Place
Bath
BA2 4BL

BATH CRICKET CLUB

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for the year ended 31 March 2024

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BATH CRICKET CLUB

Reference and Administrative Details
for the year ended 31 March 2024

TRUSTEES	P J Eayres (appointed 12.10.23) A J Linnett K D Moseley G A Randle R S Sandford W T A Simmons (appointed 12.10.23) K D P Stringer (appointed 12.10.23) K B Young
COMPANY SECRETARY	K B Young
REGISTERED OFFICE	Bath Cricket Club North Parade Bridge Road Bath BA2 4EX
REGISTERED COMPANY NUMBER	04677231 (England and Wales)
REGISTERED CHARITY NUMBER	1100812
AUDITORS	Richardson Swift Audit Ltd Chartered Accountants Statutory Auditor 11 Laura Place Bath BA2 4BL
SOLICITORS	Bates, Wells & Braithwaite LLP 2-6 Cannon Street London EC4M 6YH
BANKERS	Barclays Bank plc 37 Milsom Street Bath BA1 1DW

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2024. The trustees have adopted the provisions of 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).

The Trustees present their report and the audited financial statements of the Club and its subsidiary for the year. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) in preparing the annual report and financial statements of the Club.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the Club's governing document, 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 published on 16 July 2014.

STRUCTURE

The club started operating on 1 April 2003 as a company limited by guarantee and as a registered charity with Articles of Association, which were last amended on 6 November 2014. The Club has a wholly owned trading subsidiary - Bath Cricket Services Limited (BCSL).

GOVERNANCE AND MANAGEMENT

The Management Committee (MC) or Board of Trustees has eight members who are elected to designated posts from the voting membership. This increased to nine members after the end of the financial year. This membership pool contains a range of skills, knowledge, and experience to support the purposes of the club. Interested persons can attend MC meetings by invitation to offer new ideas and challenge. On appointment, new MC members are appraised of their duties as trustees of a charity and as company directors and further training is offered when necessary.

The MC is responsible for directing and controlling the charity whilst the full-/part-time professional staff run and operate the charity on a day-to-day basis, ensuring core activities meet high standards, as well as providing support to volunteers. The MC meets or receives electronic updates during the year to control the club operations and finances and, like many organisations in the post Covid era, meetings are a mixture of in-person and via Teams.

The governance and management structure of the Club continues to be effective at supervisory and operational levels with balanced control, appropriate delegation of financial responsibilities and appropriate of cricket activities. Roles and responsibilities within the club are regularly reviewed to ensure the structure remains fit for purpose. Risk management continues to be afforded regular attention by the MC with major risks reviewed and procedures put in place to manage them. The club uses the QuickBooks financial accounting and management information system to accurately record all transactions, file VAT returns and produce financial reports. Health & Safety is given a high priority and professional expertise sought when necessary. Insurance reviews are carried out annually.

All trustees give their time freely and received no remuneration for their trustee services in the year. Details of other trustee remuneration, expenses and related party transactions are disclosed in note 12 to the accounts.

The club employs nine full-/part-time professional staff and has access to a pool of paid casual hospitality staff and cricket coaches to enable the effective running of the club and it encourages non-playing volunteers to contribute to the running of the cricket club mainly throughout the summer cricket season.

Child welfare receives critical attention using customised procedures adopted under the aegis of the ECB (England & Wales Cricket Board). The club has Clubmark accreditation which recognises that best practices are in-place to develop and deliver high quality community cricket in a safe, effective, and child-friendly way.

Following the introduction of the new Data Protection Act (GDPR) the club remains Cyber Essentials accredited, and the MC continues to take its responsibilities to ensure any personal data held at the club is secure seriously.

During the year, Bishop Fleming resigned as the club's auditors and were replaced by Richardson Swift.

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OBJECTIVES AND ACTIVITIES

The charitable objectives of the club are to

- promote community participation by providing facilities and services for playing cricket; and
- to advance the education of children and young people.

Supporting activities are conducted in the context of being an ECB-appointed Focus Club as a hub of the community cricket development network.

The MC has regard to the public benefit guidance of the Charity Commission in deciding which activities to undertake and it plans to meet the aims for public benefit. No detrimental or harmful effects or private benefits have been identified.

The MC understands the importance of continuing to make a valuable contribution to the wider community and considers it vital that the charitable purposes continue to be pursued with high standards which involves using the services of professionally qualified people.

Since 2014, the MC has prepared strategic plans to identify the core values, aspirations and challenges of the club and the wider cricketing landscape. In 2024, the MC has worked on preparing a new three-to-five year strategic plan which reinforces the core activities of membership cricket and community participation, supported by an appropriate suite of activities which address the current operating deficit and ensure long-term sustainable financial equilibrium.

The development content of these plans is updated annually, on-line, on the ECB's County Board Management System to maintain Focus Club status and to continue to qualify for grants, participate in the collation of national statistics and enable the ECB to determine support resources.

The MC considers the following summaries illustrate how the club achieves its charitable aims for public benefit. These summaries describe:

- Achievements and performances reflected in the April 2023 to March 2024 financial results (including the 2023 playing season).
- Achievements and performances since April 2024 to provide up to date information on the Club's activities, including the 2024 playing season.

ACHIEVEMENTS AND PERFORMANCE

Cricket

Senior Cricket: Summer 2023

- **Women's Cricket**
  Numbers were excellent for women and girls Friday evening training. The Wanderers 1st team finished top of the new WEPL ladies league with the top eight sides from Somerset, Wiltshire and Gloucestershire competing. This league replaced the disbanded Southwest Women's cricket league. Our ECB Women's Club T20 cup competition run came to an end against a strong team from Exeter CC. The 2nd XI played local friendly fixtures during the summer whilst the cricket team working hard to overcome the challenge of finding suitable and regular fixtures. It was a proud day for the club in July 23 when we provided five players for the Somerset Pathway U18 Girls team in a match vs Cornwall and one player made their debut for Somerset in June.

- **Men's Cricket**
  Despite a soggy April, the 1st and 2nd XI teams enjoyed a successful pre-season with a trip to Guildford CC and fixtures against Cheltenham and Swansea CC at North Parade. The Men's 1st XI won the WEPL, the 2nd XI finished 3rd in the Bristol Northeast WEPL, the 3rd XI were relegated to Bristol and District League Division 2, whilst the 4th XI won one game and were relegated into Division 6.

- **Cup Competitions**
  In cup competitions the 1st XI won the Somerset T20 Major Cup against Bridgwater whilst the WEPL T20 Cup finals day was cruelly decided by a bowl-off. Our run in the National Club 40 over cup competition came to an end at the regional finals stage in a closely contested match played at Penzance CC.

- **U19**
  Our U19's team enjoyed an excellent run in the Somerset T20 competition under the leadership of a group of parent volunteers. The healthy emphasis on enjoyment and playing as a group reaping benefits as the team progressed to the Quarter Final stage after winning a rain affected match vs Hinton Charterhouse but unfortunately lost out to Lansdown in the quarters.

  Early in May 23, we welcomed the nephew of former 1st and 3rd XI scorer and Hon Life member Ken Patterson to officially open the new scoreboard in Ken's memory. Funded by the development project it benefitted all players but especially the juniors as coaches were able to operate it remotely and score matches on a big screen for the first time.

  Winter 23 saw more 15-16 year olds integrated into senior training. High demand from players resulted in extra training sessions being scheduled.

- **Other**
  We were delighted to team up with ECB Level 4 coach Mark O'Leary to host his spin clinics in October and December for the next generation of spinners.

  We were saddened by the passing of Honorary life members Ken Bailey and Nick Cox in 2024. Both will be missed.

Senior Cricket: Summer 2024

- **Women's Cricket**
  Numbers attending Friday night training this summer remained strong. The Wanderers 1st team retained their Women's WEPL title only losing one league game all season. The ladies were 20 runs short of victory in the ECB Women's Club T20 cup competition, losing to Royal Wootton Bassett CC in the regional final. Making their debut, the Wanderers 2nd XI competed well and finished mid table in the Gloucestershire 35-over hardball league. The club continued to develop players for the Somerset Pathway U18 Girls team and were delighted when two players were selected for the Somerset CCC Women's 2024 squad after impressing for the county during 2023.

- **Men's Cricket**
  Thursday evening men's training remained as popular as ever with good use being made of the indoor training centre on inclement evenings and our groundsman providing excellent outside nets/training facilities when it was dry.

  Unfortunately, the pre-season fixtures were washed out, indeed the weather was so poor in April, there was even talk of the first ever delay to the start of the season.
  - After an impressive first half to the season, the Men's 1st XI eventually came fourth after a nail-biting final round of matches when four teams remained in contention for the title. Congratulations to Potterne CC on their success.
  - The Men's 2nd XI finished 9th in the Bristol Northeast WEPL and we await a decision on whether the team will be relegated. A tough season all round for this team but we expect them to come back fighting in 2025.
  - The Men's 3rd XI had a fantastic season winning their league meaning a return to the Bristol and District League Division 1
  - The 4th XI had a more successful season winning six games but three teams going down resulted in relegation from the Bristol and District Division 6 league. This team continues to field several players from the club's 14-17 age group

- **Cup Competitions**
  The National T20 competition ended at the semi-final stage of regional finals day against Bridgwater CC and in the Somerset T20 Major Cup final we also lost to Bridgwater in the final played at the county ground in Taunton.

After successfully negotiating successive away draws in the regional final and national quarter final, the club narrowly lost in the semi-final of the National Club 40 over cup competition to the eventual winners - Brentwood CC. The club fielded a young side, several of whom were experiencing club cricket at this level for the first time during the cup run, but it was without doubt the return of Ben Wells and his wonderful 50 that reminded us why we play for and support the club.

- **U19**
  The group continued to offer playing opportunities to all our 16-19 year old players to help with a smoother transition into senior cricket. This group trained together during the winter and remained volunteer led. A successful season resulted in a trip to the Somerset Foundation knock out cup finals day where the team were defeated by Weston-Super-Mare in the semi-final. The emphasis remains on participation and squad rotation.

- **The John Downey Trophy**
  Was retained by Bath CC.

- **Bath President XI**
  We hosted a touring senior's side (65+) from Australia at North Parade in June. The visitors bought a large squad, some of whom had previously been first class players.

- **Other**
  We were delighted when the club's young pace bowler Joe Heywood represented England U19's in a youth ODI Tri Series against Ireland and Scotland in September.

Junior Membership Cricket: Summer 2023
The club retained its policy of every squad representing a school year to promote year group cohesion.

Local league and cup highlights in 2023 included:

- The Girls U13 (School years 5-8) won three matches and drew one after a two-year losing streak.
- Whilst the U15 Girls Years 9-10) didn't manage a win this season, results were much closer against their all-male opposition and this group have requested the creation of an U17 Girls side - testament to the focused coaching they have received over the winter and summer and enjoyment they are experiencing playing the game, regardless of the match results.
- The U11 Boys won the Bristol & District cup and came 2nd in the league losing by four points to Winsley CC
- The U12 and U14 Boys reached the semi-final of the cup losing to Witham Friary and Brislington respectively
- Our U13 and U15 Boys came midtable in their leagues

Over the winter the club invested in up-skilling two of its coaches to Level 2 and four more coaches achieved their Level 1 coaching certificate. There were two new ECB All Star activators, 17-18 year olds - all products of our youth programmes.

On Sunday 4 September, before the final John Downey cup game, the club marked the occasion of 50 years of junior cricket at the club with a mini U9's festival against Lansdown CC. Afterwards the Bath CC President paid tribute to the 'founder' coaches for their vision and contribution to junior cricket at the club. All players were given a commemorative T-shirt to mark the occasion and the U13 boys were presented with a special cap to celebrate their national cup success with their captain being invited to cut a 50th anniversary cake.

Junior Membership Cricket: Summer 2024
At this point in their cricket development the club continues to focus on enjoyment and opportunities to play by keeping players in their year group and enabling them to play cricket with their school friends. Membership numbers remained high with all squads full.

Promising players continue to be identified by the club, and we have several players representing Somerset in their performance pathways.

In a rain affected season, league and cup highlights from the summer 2024 included:

- A young U10 team with players from school years 3-5 showed lots of promise and recorded a couple of wins in the U11 Bath & District league. Importantly, everyone had a go and there was lots of encouragement from parents. We look forward to seeing how this team develops in 2025.
- The U11's came second in the U11 Bath & District league, having unfortunately lost many matches to the weather. There are several promising players in this squad who have already been with the club for a number of years.
- The U12 team, also a young group, played in the U13 Bath & District league and didn't register a win this season. It is expected this tough year will reap rewards next summer when they compete as U13's in the U13 league having learnt lots of valuable lessons.
- A whole squad effort saw the U13 Boys team win the Bath & District league cup and come 3rd in the Bath & District league. The boys also recorded a convincing win against Glastonbury in the Regional Final
- Having not won a game for two years, a persevering U13 Girls team reached the semi-final of the Bath & District league cup before being knocked out by a strong Lansdown boys' team. We are the only club in the league to have a girl only team. The girls also managed two wins in the league. Lots to be proud of.
- Our U14 Boys team didn't win a game but were a year 9 team playing in a year 10 league. A couple of the players from this squad are slowly being integrated in senior cricket.
- The U15 Boys were treble winners. Having won the league by 10 points, losing only one match all season, they played Winsley in the Bath & District league cup final and won convincingly. The boys also won the regional cup against Taunton St Andrew CC after displaying some excellent cricket
- U15 Girls - this was a small squad with several younger girls playing in the older team. The team recorded one win.

COMMUNITY CRICKET, MENTORING AND INITIATIVES

Bath Cricket Club Community Programmes

- **School holiday camps - Multi Activity/Football Frenzy Camps, Cricket Camps and Elite Cricket Groups**
  In 2023, we reviewed our holiday cricket camps to make them more accessible and affordable, whilst also providing products to meet cricketing needs. This resulted in three new offerings:

  - Multi-activity camps. An affordable half or full day option offering dodgeball, kick rounders, arts and crafts, cinema club, games, escape room challenges and competitions as well as a popular 50p tuck shop.
  - Advanced cricket camps. For cricketers to cover skills for batters, bowlers, wicket keepers and fielding.
  - Elite Groups. Limited to just six for each group/skill with themes such as "Spin Doctor" and "Launch Pad," participants benefit from our experienced coaching team as well as guest appearances from our 1st XI players.

  In 2023-24, we ran camps during all the school holidays. During the summer holidays over a 20-day period, 287 children enjoyed our multi activity camps, 272 attended our advanced cricket camps and 68 benefitted from our 'elite camp experience'

  Camps proved just a popular this summer with more than 500 children coming to a multiactivity camp, which we extended to cover 28 days of the holidays. Around 100 children attended our advanced camp (renamed 'cricket camp') and 36 attended the elite camp. To manage coach fatigue/burn out, we reduced the number of days we ran the cricket only based over the summer.

- **Free School Meals Camps 2023 - HAF Programme**
  In April 23 we began a pilot project offering free holiday camps with healthy meals and snacks included for children on Free School Meals at St Martins Garden school.

  In December 2023, we became a delivery partner for BNES of the Government funded Holiday Activity and Food (HAF) programme for children and young people, from reception to Year 11 eligible for free school meal related benefits. We are pleased to report our HAF Christmas, Easter and summer places are taken extremely quickly by parents and there is often a waiting list.

  This summer we offered 360 HAF places and also extended the option of adding a hot lunch to any child booking a multi-activity camp.

- **Teacher Strike and School Inset Days**
  During 2023-24 and into 2024, we continue to offer affordable half/full day camps on teacher strike or school inset days. Open to all, we offer children the opportunity to participate in organised indoor/outdoor sports activities and indoor arts and crafts with their friends and parents a childcare option on these days.

  Our next inset day is on 4th October 2024.

- **ECB All Stars and Dynamos Cricket**
  The club runs the 8-week ECB initiative, 'All Stars' cricket on a Friday evening before girls and women's training. The programme is a fantastic way of welcoming new families to the cricket and hospitality at The Boundary. In 2023-24, 46 children signed up to All Stars and 25 to the Dynamos programme.

  This summer, we have welcomed even more children with 52 All Stars and 51 Dynamos.

- **Autumn Cricket**
  Our extremely popular 8-week programme of autumn cricket at our indoor cricket centre and at King Edwards Schools took place with 80+ members and non-members signing up to develop their skills in 2023.

This programme will be repeated this autumn.

- **New 'Old Boy's Fixtures**
  During this summer the club hosted a successful series of T20 matches to bring players from previous generations back to the club to relive days gone by and re-engage with a sport they enjoyed. The dual aims of the initiative were to raise awareness of men's mental health issues including loneliness and to raise funds to support all our community based initiatives

- **Softball Festival**
  This summer we reintroduced a Sunday morning softball festival for local clubs and our own members. Most days we reached our capacity of eight teams which meant around 64 seven-to eleven years old children enjoyed a morning of fun filled mini matches whilst parents could enjoy some Boundary hospitality.

- **Bath College Academy**
  This was a new initiative which started in 2023 where the club partnered with Bath College Academy to deliver coaching to students enrolled on their sports based courses. These sessions covered strength and conditioning, technical and tactical skills. We were also able to provide work experience opportunities on multi activity camps and All Stars.

- **Early Morning Cricket**
  Starting in 2023 we offered an hour's one-on-one cricket coaching cricket before school for players who wanted to work on specific skills.

- **Visiting schools and enrichment activities**
  This summer we welcomed several foreign and local schools to the club for a "wow" day/part day of cricket which could include match play and/or learning new batting and bowling skills. We hope to promote this activity more as it makes good use of our facilities during term time when we have spare capacity.

Schools

Throughout the year, the club continued to participate in a busy schedule of cricket activity and mentoring at local schools in the community.

- **Chance to Shine**
  Working across the school years 3-6 (children ages 7-11), Chance to Shine sessions typically include an introduction to the benefits of a healthy and active lifestyle, improvement in physical literacy - agility, balance, and coordination as well as cricket specific skills - catching, striking, and throwing. Additionally, the sessions promote the development of teamwork, discipline, respect, and resilience.

  During the FY23-24, working closely with Somerset Cricket Foundation (SCF), our community coaches delivered over 150 hours' worth of sessions. Our coaches worked in St Martins Garden Primary, Roundhill junior school, St Michael junior church school in Twerton all of whom are unable to provide any regular cricket experiences. The long-term placement at St Vigor & St John Primary school in Chilcompton continued.

  Since April 24, our coaches have continued working with children at St Martins Garden Primary, Roundhill junior school and St Michaels school in Twerton as well as delivering sessions in several new schools including St Andrews C of E primary school, Castle primary school in Keynsham, Oldfield Park (junior and secondary), St Marks secondary school and St Gregory's College in Bath.

- **Mentoring**
  The club continues to deliver its mentoring programme in St Philips and St Vigor & St Johns primary schools. Eight children nominated children with behavioral and/or learning challenges receive a weekly one to one session designed to help dampen anxiety and rebuild confidence. The sessions aim to allow pupils to reflect on their experiences in class and with their friends and their families. We work with the schools to set achievable tasks to not only raise performance in the classroom but also self-confidence and esteem.

  This year, during the summer terms, two more children were added to our mentoring programme at a school new to the club - St Aldhelm's Church school in Shepton Mallet.

- **Girls Secondary School Cricket**
  Together with the SCF and Chance to Shine the club continued to promote cricket for secondary school aged girls. In 2023-24 our coaches worked in Hayesfield, Oldfield Park and St Gregory's schools delivering a curriculum session which typically included mainstream PE, a cricket taster and leadership skills for girls in year 10 as well as after school clubs. We estimate that by the end of summer 2024 we will have reached almost 500 girls in total.

  Our work with The Royal High School in Bath, which started in 2022, to deliver part of their sports curriculum with the objective to develop a hard ball girls school cricket team continued. During the 2023 summer term, we ran a lunchtime cricket club and assisted with Saturday morning squad training and matches. The school also enjoyed using Brownsword to host their matches.

  This continued in 2024.

Disability Cricket

The club continues to support disability cricket. Super 1's cricket is a fun session, played with a softer ball, aimed at young people aged 12-25 years of age with mild/moderate learning difficulties or with a physical disability. In 2023-24, these sessions were held at Hayesfield school, and we also used our own indoor cricket centre to deliver sessions to players on the Somerset CCC Disability Pathway.

Further Partnership initiatives with Somerset Cricket Foundation (SCF)

- **Winter Programme**
  The club continued to provide a community coach in 2023-24 to help deliver a 10-week winter programme on Saturdays for junior players from across Somerset who just missed out on a county trial and/or dropped out of the county programme. These sessions offer additional skills coaching.

  For winter 2024, the club has launched its own exciting new weekend cricket initiative designed for young cricket enthusiasts aged 6-16. With different sessions throughout the day ranging from "Fundamentals and Fun" for Year 5 and below to "Advanced Training and Competitive Play" for Years 9-11. Open to all, bookings are very encouraging as we compete with the more traditional winter sports of football and rugby.

- **Afghan refugee**
  In August we piloted an afternoon of cricket and social activities for c. 30 children and adults from the Afghan community around Bath. This was delivered in partnership with BNES and SCF. Very positive feedback and hope to do more of this during this winter and into next summer

- **Mental Health**
  The club retains a Mental Health wellbeing champion. The campaign aims to reduce the stigma around mental health and provide a point of contact able to signpost people to relevant support services.

  After a trial session in the 2024 summer, we have launched in conjunction with SCF a walking cricket group. This form of cricket is a great form of light exercise for those looking to continue their cricket as they become less mobile or for those who have never played the game, a different way of staying more mobile . Either way it is also designed to be an opportunity for people to make meet new people.

GROUNDS

Our dedicated full-time professional grounds staff work extremely hard to produce excellent playing and practice surfaces at North Parade and Brownsword and this effort was rewarded when our home pitches at North Parade were rated the best in the WEPL league in 2023 by the umpires. In January, one of our groundman was awarded a Merit in Level 2 Sports and Turf Management from Bridgwater and Taunton College. We continue to invest in our grounds through the replacement of old and obsolete equipment and encourage our grounds staff to attend training days and visit other grounds to grow their knowledge base.

Our partnership with King Edwards School in Bath enabled the club to use their Bathampton site for training and/or matches when we reach capacity at North Parade and Brownsword. In the winter we use their indoor cricket facility.

MEMBERSHIP

The number of playing members is limited by the club's ability to operate at its capacity of facilities and services.

The Club has a fee-paying membership which is concessionary for specific groups, for example, juniors, students in full time education, and female cricketers. It also has a hardship policy in place to ensure the opportunity to benefit is available to all potential players with beneficiaries being substantially subsidised from the surplus generated from trading activities.

The MC reviewed the memberships fees in 2023 and agreed no change to the base senior men and junior memberships. Fees covered all matches, summer and winter training facilities, summer coaching and club membership. The fee for women's cricket was reduced to £150 (from £190) to compensate for c. 60% less fixtures. An additional £20 was added to all senior memberships for a club polo shirt to be worn to/at the end of matches. A new category of membership - "Bath Uni Train and Play" was created, to be offered at the discretion of the Cricket Director, to players likely to only be available for training and matches for part of the season. A change was also made to the occasional player concession - any senior player (over 16) that plays occasional games must pay a £10 per game match fee once three games have been played and purchase a playing shirt at cost. This does not provide access to summer or winter training facilities.

COMMUNICATION

Electronic communication remains the preferred method of communicating club information. The website now mirrors the sites of many professional county cricket clubs and social media channels include @bathcricket on Twitter, bathcricket on Facebook, bathcricket on Instagram and theboundary@bcc on Instagram.

FINANCIAL REVIEW

Trading Subsidiary - BCSL

The principal activities which support Bath Cricket Club achieve its charitable objectives are:

a) to operate two public car parks; and
b) to operate "The Boundary" which provides hospitality services to members, supporters,' and visitors to Bath Cricket Club during the cricket season and offers conferences, event space and parties from September to March.

Parking income in the year was £258k compared with £94k in 2023 reflecting a full year of trading since the main car park re-opened in October 2022. The directors continue to pursue strategies to maximise the income potential. The Boundary delivered income of £150k compared to £141k in 2023 in an environment which continues to be challenging for the hospitality sector. The directors continually review the club's hospitality offering during and outside the cricket season.

A full year of car park income and continued improvement in the financial contribution from The Boundary resulted in the bought forward retained loss of £96,622 being eliminated as expected and a donation of £30,203 made to Bath Cricket Club.

Bath Cricket Club

- **Financial Summary**
  The Total Consolidated Incoming Resources (Income) for the Club were £637,289 and Total Consolidated Resources Expended (Expenditure) were £744,501 giving Net Outgoing Resources for the year of £107,212. This compares to Net Outgoing Resources in 2023 of £54,997.
  Despite an increase in overall income in 2024, expenditure rose at a higher rate. Car park total income in 2024 was £258k (paid parking only) vs £302k in 2023 (paid parking and compensation). Higher interest rates boosted investment returns from the development project monies invested on the Flagstone platform and more membership fee income helped to compensate for the lower car park income year on year. Expenditure on charitable activities was similar in 2023 and 2024 but support costs rose by £60k, resulting from essential repairs and maintenance to the clubhouse/changing rooms, higher operations and hospitality wages and fees paid to the car park operator.

  Despite an increase in overall income in 2024, expenditure rose at a higher rate. Car park total income in 2024 was £258k (paid parking only) vs £302k in 2023 (paid parking and compensation). Higher interest rates boosted investment returns from the development project monies invested on the Flagstone platform and more membership fee income helped to compensate for the lower car park income year on year. Expenditure on charitable activities was similar in 2023 and 2024 but support costs rose by £60k, resulting from essential repairs and maintenance to the clubhouse/changing rooms, higher operations and hospitality wages and fees paid to the car park operator.

  The operating loss (before depreciation, loss on sale of fixed assets and bank charges) is £8,611 compared to operating surplus of £41,544 in 2023.

- **Charitable Activities**
  Expenditure was £453,283 compared with the previous year of £456,830 resulting from a series of small movements. Cricket service costs rose by £5,739, whilst coaching costs fell by £10,816 and there was a marginal increase in support costs. The main direct costs of cricket services at £159,293 and coaching at £102,194 were the core costs associated with cricket practice and matches for the beneficiaries, amount to 58% of the total Charitable Activities Expenditure (58% in 2023).

- **Raising Funds**
  Expenditure was £291,218 compared to £231,362 in 2023 primarily due to essential repairs and maintenance to the clubhouse/changing rooms, higher operations and hospitality wages and fees paid to the car park operator. The return to near normal activity levels in The Boundary meant hospitality cost of sales rose in line with the higher revenue.

- **Support Costs**
  Together with our new auditor, Richardson Swift, we took the opportunity to review the allocation of our supports costs between charitable activities and raising funds to reflect our current activities.

- **Capital Expenditure**
  Capital expenditure during the period was £58,544 which included:
  - £14,000 for the supply of concrete aluminium poles concreted into the ground to hold the protective netting in place at Brownsword
  - £13,150 for boundary foam and storage container at North Parade
  - £6,500 on changing room upgrades including new floors and lockable storage
  - £3,000 for a new industrial dishwasher for The Boundary£
  - £1,660 on new bollards for the car park

  The disposal related to the new electricity supply to North Parade (to enable future full electric vehicle charging in the car park). The amount refunded due to time elapsed between payment and work commencing. Work now scheduled to take place autumn/winter 2024 when a new invoice will be raised by National Grid.

  The Brownsword pavilion is shown as a short-term leasehold property which better represents the terms of the lease and depreciation policy adopted by the club.

- **Cash Reserves**
  The MC has always placed a high priority on managing working capital which proved during covid. The MC has the power under the Articles of Association to make any investment it considers appropriate. The MC reserves policy is to maintain current cash reserves of around one third of annual consolidated income, subject to any significant investment plans.

  Consolidated cash reserves were £1,366,804 down from £1,446,142 at the end of 2023

  The unrestricted funds at the end of the year were £4,080,386 compared with £4,187,598 in 2023 and restricted funds were £nil.

- **Cash Investment**
  The Club opened an account with Flagstone, the UK's leading cash deposit platform to take advantage of increasing interest rates. At the end of the financial year, the Club had invested c. £1.2 million in a diversified portfolio of fixed interest investments and had earned/accrued interest of £47k.

- **Loans**
  The club took advantage of the favourable rates and repayment terms of the Government Bounce Back loan scheme and secured the full £50,000 in February 2021. All repayments were made in full and on time in 2024.

FUTURE PLANS

The significant windfall income generated by the student accommodation project brings with it increased responsibility and the MC is determined the maximise the benefits it will bring the club for existing, former, and future members.

As previously reported significant investments have already been made at the Brownsword ground in the form of a new clubhouse and the new indoor cricket centre has been fitted to a high standard.
The 10-year leases with Network Rail for a parcel of land behind the clubhouse and the small space of land enabling access to the clubhouse from Ferry Lane has proved invaluable in providing complimentary parking space for players. The MC has obtained planning permission for change of use for the space above the indoor school to create revenue generating options

The strategy work previously mentioned to develop the new three-to-five year strategic plan will be shared with members before the start of next season and will include confirmation of the club's core membership cricket and community activities/participation and membership inclusions/exclusions.

STATEMENT OF MC MEMBERS' RESPONSIBILITIES

The MC Members (who are also directors of the club for the purposes of company law) are responsible for preparing their Annual Report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).

Company law requires the MC members to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the group and the Club and of the incoming resources and application of resources, including the income and expenditure, of the group for that period.

In preparing these financial statements, the MC Members are required to:

- Select suitable accounting policies and then apply them consistently
- Observe the methods and principles in the Charities SORP
- Make judgements and estimates that are reasonable and prudent
- State whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Club will continue in operation

The MC Members are responsible for keeping adequate accounting records that disclose, with reasonable accuracy at any time, the financial position of the club 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 club and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

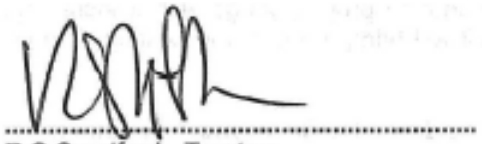
STATEMENT AS TO DISCLOSURE OF INFORMATION TO AUDITORS

In so far as the MC Members are aware, there is no relevant audit information of which the Club's auditor is unaware, and the MC Members have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

AUDITORS

A resolution will be proposed at the Annual General Meeting that Bishop Fleming LLP be re-appointed as auditors for the ensuing year.

Report of the trustees, incorporating a strategic report, approved by order of the board of trustees, as the company directors, on 9/10/24 and signed on the board's behalf by:



R S Sandford - Trustee

Report of the Independent Auditors to the Members of Bath Cricket Club

Opinion

We have audited the financial statements of Bath Cricket Club (the 'charitable company') for the year ended 31 March 2024 which comprise the Statement of Financial Activities, the Statement of Financial Position, the Statement of Cash Flows 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 (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 March 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 Auditors' 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 other 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 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 charitable company'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 Report of the Independent Auditors 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.

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 this gives rise to a material misstatement in the financial statements themselves. 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 Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees 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 Report of the Trustees.

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.

Responsibilities of trustees
As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes 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.

Our 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 a Report of the Independent Auditors 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.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

We obtained an understanding of the legal and regulatory frameworks that are applicable to the entity by discussion with key personnel and consideration of our experience of clients in similar sectors.

We determined that the most significant laws and regulations which have a direct impact on the form and content of the financial statements of the entity are the Companies Act and UK GAAP, specifically the Charities SORP.

We determined that the most significant operational laws and regulations for the entity are those governing the charitable and sporting sectors, safeguarding regulations and GDPR.

Based on the results of our risk assessment we designed our audit procedures to identify non-compliance with such laws and regulations identified above, with no issues arising.

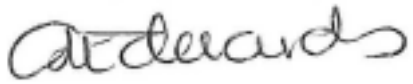
We gained an understating of the entity's policy and procedures by discussion with key personnel and substantive audit work.

We assessed the risk of material misstatement in respect of fraud through our planning processes, and no significant risks were identified. We considered the risk of fraud through management override and, in response, we incorporated testing of manual journal entries into our audit approach.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

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 auditors' 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.



Catherine Edwards BSc FCA (Senior Statutory Auditor)
for and on behalf of Richardson Swift Audit Ltd
Chartered Accountants
Statutory Auditor
11 Laura Place
Bath
BA2 4BL

Date: 15/10/24

BATH CRICKET CLUB

Consolidated Statement of Financial Activities
(Incorporating an Income and Expenditure Account)
for the year ended 31 March 2024

	Notes	2024 Unrestricted fund £	2023 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	3	40,887	30,289
Charitable activities	6		
Charitable Activities		68,160	81,639
Other trading activities	4	475,774	296,872
Investment income	5	50,186	16,578
Other income	7	2,282	207,817
Total		637,289	633,195
EXPENDITURE ON			
Raising funds	8	291,218	231,362
Charitable activities	9		
Charitable Activities		453,283	456,830
Total		744,501	688,192
NET INCOME/(EXPENDITURE)		(107,212)	(54,997)
RECONCILIATION OF FUNDS			
Total funds brought forward		4,187,598	4,242,595
TOTAL FUNDS CARRIED FORWARD		4,080,386	4,187,598

The notes form part of these financial statements

BATH CRICKET CLUB

Consolidated Statement of Financial Position
31 March 2024

	Notes	2024 Unrestricted fund £	2023 Total funds £
FIXED ASSETS			
Tangible assets	16	2,766,620	2,834,564
CURRENT ASSETS			
Stocks	17	2,826	2,306
Debtors	18	124,531	79,205
Cash at bank and in hand		1,366,804	1,446,142
		1,494,161	1,527,653
CREDITORS			
Amounts falling due within one year	19	(161,228)	(145,452)
NET CURRENT ASSETS		1,332,933	1,382,201
TOTAL ASSETS LESS CURRENT LIABILITIES		4,099,553	4,216,765
CREDITORS			
Amounts falling due after more than one year	20	(19,167)	(29,167)
NET ASSETS		4,080,386	4,187,598
FUNDS	23		
Unrestricted funds		4,080,386	4,187,598
TOTAL FUNDS		4,080,386	4,187,598

The financial statements were approved by the Board of Trustees and authorised for issue on 9/10/24 and were signed on its behalf by:

R S Sandford - Trustee

The notes form part of these financial statements

BATH CRICKET CLUB

Charity Statement of Financial Position
31 March 2024

	Notes	2024 Unrestricted fund £	2023 Total funds £
FIXED ASSETS			
Tangible assets	14	2,766,620	2,834,564
Investments	15	1	1
		2,766,621	2,834,565
CURRENT ASSETS			
Debtors	16	149,178	228,143
Cash at bank and in hand		1,328,547	1,379,371
		1,477,725	1,607,514
CREDITORS			
Amounts falling due within one year	17	(144,793)	(128,692)
NET CURRENT ASSETS		1,332,932	1,478,822
TOTAL ASSETS LESS CURRENT LIABILITIES		4,099,553	4,313,387
CREDITORS			
Amounts falling due after more than one year	18	(19,167)	(29,167)
NET ASSETS		4,080,386	4,284,220
FUNDS	20		
Unrestricted funds		4,080,386	4,284,220
TOTAL FUNDS		4,080,386	4,284,220

The trustees acknowledged their responsibilities of complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements were approved by the Board of Trustees and authorised for issue on 9/10/24 and were signed on its behalf by:

R S Sandford - Trustee

The notes form part of these financial statements

BATH CRICKET CLUB

Consolidated Statement of Cash Flows for the year ended 31 March 2024

	Notes	2024 £	2023 £
Cash flows from operating activities			
Cash generated from operations	1	(97,119)	22,402
Net cash (used in)/provided by operating activities		(97,119)	22,402
Cash flows from investing activities			
Purchase of tangible fixed assets		(58,544)	(993,183)
Sale of tangible fixed assets		36,139	-
Interest received		50,186	16,578
Net cash provided by/(used in) investing activities		27,781	(976,605)
Cash flows from financing activities			
Loan repayments in year		(10,000)	(10,000)
Net cash used in financing activities		(10,000)	(10,000)
Change in cash and cash equivalents in the reporting period		(79,338)	(964,203)
Cash and cash equivalents at the beginning of the reporting period		1,446,142	2,410,345
Cash and cash equivalents at the end of the reporting period		1,366,804	1,446,142

The notes form part of these financial statements

Notes to the Statement of Cash Flows for the year ended 31 March 2024

1. RECONCILIATION OF NET EXPENDITURE TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2024 £	2023 £
Net expenditure for the reporting period (as per the Statement of Financial Activities)	(107,212)	(54,997)
Adjustments for:		
Depreciation charges	92,156	89,051
(Profit)/loss on disposal of fixed assets	(1,807)	210
Interest received	(50,186)	(16,578)
(Increase)/decrease in stocks	(520)	1,071
Increase in debtors	(45,326)	(8,838)
Increase in creditors	15,776	12,483
Net cash (used in)/provided by operations	(97,119)	22,402

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.4.23 £	Cash flow £	At 31.3.24 £
Net cash			
Cash at bank and in hand	1,446,142	(79,338)	1,366,804
	1,446,142	(79,338)	1,366,804
Debt			
Debts falling due within 1 year	(10,000)	-	(10,000)
Debts falling due after 1 year	(29,167)	10,000	(19,167)
	(39,167)	10,000	(29,167)
Total	1,406,975	(69,338)	1,337,637

The notes form part of these financial statements

Notes to the Financial Statements for the year ended 31 March 2024

1. GENERAL INFORMATION

The company is a company limited by guarantee incorporated in the United Kingdom and registered in England and Wales and also a charity registered with the Charity Commission in England and Wales. The members of the company are the Trustees named on page 1. 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. The address of the registered office is given on page 1.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Bath Cricket Club meets the definition of a public benefit entity under FRS102.

The Consolidated Statement of Financial Activities (SOFA) and Consolidated Balance Sheet consolidate the financial statements of the Charity and its subsidiary undertaking. The results of the subsidiary are consolidated on a line by line basis.

The Charity has taken advantage of the exemption allowed under section 408 of the Companies Act 2006 and has not presented its own Statement of Financial Activities in these financial statements.

Income
All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Grants are included in the Statement of Financial Activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance Sheet. Where income is received in advance of entitlement of receipt its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received the income is accrued.

Other income is recognised in the period in which it is receivable and to the extent that goods have been provided or on completion of the service.

Expenditure
Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on raising funds includes all expenditure incurred to raise funds for charitable purposes and includes costs of all fundraising activities events and non charitable trading.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the group's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

continued...

2. ACCOUNTING POLICIES - continued

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	-	2% on cost and Land is not depreciated
Short leasehold	-	Straight line over the life of the lease
Long leasehold	-	Straight line over the life of the lease
Fixtures and fittings	-	20% on cost and 10% on cost
Motor vehicles	-	25% on reducing balance

Tangible assets costing £100 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Taxation
The charity is exempt from corporation tax on its charitable activities.

Fund accounting
Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits
The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Investments
Investments in subsidiaries are valued at cost less provision for impairment.

Stocks
Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads.

Government grants
Government grants relating to tangible fixed assets are treated as deferred income and released to the Consolidated Statement of Financial Activities over the expected useful lives of the assets concerned. Other grants are credited to the Consolidated Statement of Financial Activities as the related expenditure is incurred.

Interest receivable
Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Group; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

Trade debtors
Trade debtors are amounts due from customers for services performed in the ordinary course of business.

continued...

2. ACCOUNTING POLICIES - continued

Trade debtors are recognised initially at transaction price. The are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents
Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade creditors
Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the group does not have an unconditional right , at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at east twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Pension costs and other post-retirement benefits
The group participates in a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the group has no legal or constructive obligations to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

Liabilities and provisions
Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the group anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Consolidated Statement of Financial Activity as a finance cost.

Financial Instruments
The group only has financial assets and financial liabilities of a kind that qualifies as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans, which are subsequently measured at amortised cost using the effective interest method.

continued...

3. DONATIONS AND LEGACIES

	2024 Unrestricted funds £	2023 Total funds £
Donations and grants	2,732	2,600
Membership subscriptions	38,155	27,689
	40,887	30,289

4. OTHER TRADING ACTIVITIES

	2024 Unrestricted funds £	2023 Total funds £
Facility hire, events and sponsorship	66,819	62,004
Car park income	258,863	93,951
Hospitality - Bar	96,914	96,879
Hospitality - Catering	23,607	17,461
Hospitality - Other	29,571	26,577
	475,774	296,872

5. INVESTMENT INCOME

	2024 Unrestricted funds £	2023 Total funds £
Investment income	50,186	16,578

6. INCOME FROM CHARITABLE ACTIVITIES

		2024 £	2023 £
Youth coaching	Charitable Activities	68,160	81,639

7. OTHER INCOME

	2024 Unrestricted funds £	2023 Total funds £
Compensation - loss of income	-	207,817
Other incoming resource	2,282	-
	2,282	207,817

continued...

8. RAISING FUNDS

Other trading activities

Expenditure on:	2024 £	2023 £
Car park services	26,557	1,255
Operations and hospitality wages	30,523	15,387
Cricket events and tournaments	16,020	16,811
Hospitality cost of sales	61,155	65,164
Support costs	156,963	132,745
	291,218	231,362

9. CHARITABLE ACTIVITIES COSTS

	Activates undertaken directly £	Support costs £	Total 2024 £	Total 2023 £
Cricket services	159,293	-	159,293	153,554
Coaching	102,194	-	102,194	113,010
Education	572	-	572	506
Support costs	-	191,224	191,224	189,760
	252,757	191,224	453,283	456,830

10. SUPPORT COSTS

Activity	Fundraising expenses £	Charitable activities £	Total 2024 £	Total 2023 £
Gains/loss on disposals	(904)	(904)	(1,807)	210
Salaries and wages	68,528	59,684	128,212	113,796
Promotion	870	1,622	2,492	1,871
Communication	3,315	3,516	6,830	7,147
Utilities	9,730	8,981	18,711	12,774
Insurance	5,313	5,313	10,626	8,632
Depreciation	23,039	69,117	92,156	89,050
Computing	2,583	2,583	5,165	5,245
Stationery	49	49	98	140
Printing and mailing	289	289	579	306
Consumables	414	231	645	1,868
Repairs and maintenance	15,104	14,587	29,692	3,221
Cleaning	5,033	2,516	7,549	7,095
Travel & subsistence	1,576	726	2,302	20,259
Bank charges and interest	5,308	2,945	8,252	7,290
Governance costs - audit and accountancy	7,914	7,914	15,827	15,209
Consultancy costs	296	99	395	-
Office and other costs	8,506	11,957	20,463	28,393
	156,963	191,224	348,187	322,504

continued...

11. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2024	2023
	£	£
Depreciation - owned assets	92,156	89,051
Surplus/(deficit) on disposal of fixed assets	(1,807)	210

12. TRUSTEES' REMUNERATION AND BENEFITS

During the year the following trustees have been paid remuneration in relation to their employment with the charity.

K Young was paid £42,363 (2023 - £40,543) during the year in respect of her work in the finance department.

A J Linnett received fees and expenses of £5,615 (2023 - £9,262) in respect of photography provided to the club.

These payments were made under the legal authority set out in the Club's memorandum of Association for services provided to the Club other than in their role as Trustees.

During the year ended 31 March 2024, no Trustees expenses have been incurred (2023 - £nil).

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2024 nor for the year ended 31 March 2023.

13. STAFF COSTS

	2024	2023
	£	£
Wages and salaries	317,231	285,800
Social security costs	22,558	26,482
Other pension costs	4,686	4,166
	344,475	316,448

The average monthly number of employees during the year was as follows:

	2024	2023
Management	3	2
Hospitality	1	1
Grounds staff	2	2
Coaching	8	9
Casuals - hospitality	7	7
	21	21

No employees received emoluments in excess of £60,000 in either year.

continued...

14. AUDITORS' REMUNERATION

The auditor's remuneration amounts to an auditor fee of £8,500 (2023 - £8,250), and accounting, taxation and other services of £7,327 (2023 - £6,959).

15. FIXED ASSET INVESTMENTS

	Investments in subsidiary companies
CHARITY	£
COST OR VALUATION	
At 1 April 2023	1
At 31 March 2024	1

The investment represents 100% of the issued share capital of Bath Cricket Services Limited, a company incorporated in England and Wales.

16. TANGIBLE FIXED ASSETS

GROUP AND CHARITY	Freehold property £	Short leasehold £	Long leasehold £
COST			
At 1 April 2023	1,708,163	159,411	1,032,292
Additions	9,713	14,000	275
Disposals	(36,140)	-	-
At 31 March 2024	1,681,736	173,411	1,032,567
DEPRECIATION			
At 1 April 2023	229,151	64,969	3,124
Charge for year	16,433	16,628	4,512
Eliminated on disposal	(1,808)	-	-
At 31 March 2024	243,776	81,597	7,636
NET BOOK VALUE			
At 31 March 2024	1,437,960	91,814	1,024,931
At 31 March 2023	1,479,012	94,442	1,029,168

continued...

16. TANGIBLE FIXED ASSETS - continued

	Fixtures and fittings £	Motor vehicles £	Totals £
COST			
At 1 April 2023	700,537	9,445	3,609,848
Additions	34,556	-	58,544
Disposals	-	-	(36,140)
At 31 March 2024	735,093	9,445	3,632,252
DEPRECIATION			
At 1 April 2023	470,837	7,203	775,284
Charge for year	54,023	560	92,156
Eliminated on disposal	-	-	(1,808)
At 31 March 2024	524,860	7,763	865,632
NET BOOK VALUE			
At 31 March 2024	210,233	1,682	2,766,620
At 31 March 2023	229,700	2,242	2,834,564

Included in cost or valuation of land and buildings is freehold land of £87,500 (2023 - £87,500) which is not depreciated.

17. STOCKS

	Group 2024 £	Group 2023 £	Charity 2024 £	Charity 2023 £
Finished goods and goods for resale	2,826	2,306	-	-
	2,826	2,306	-	-

18. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	Group 2024 £	Group 2023 £	Charity 2024 £	Charity 2023 £
Trade debtors	96,771	63,764	93,382	57,170
Amounts owed by group undertakings	-	-	29,183	157,231
Other debtors	1,148	1	1	1
Prepayments and accrued income	26,612	15,440	26,612	13,741
	124,531	79,205	149,178	228,143

continued...

19. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	Group 2024 £	Group 2023 £	Charity 2024 £	Charity 2023 £
Bank loans and overdrafts	10,000	10,000	10,000	10,000
Trade creditors	31,272	17,142	26,952	13,131
Amounts owed to group undertakings	-	-	-	-
Social security and other taxes	6,605	6,605	6,605	6,158
VAT	25,764	41,394	20,274	36,703
Other creditors	3,331	2,805	2,323	924
Deferred income - receipts in advance	55,097	46,520	53,847	45,270
Accrued expenses	29,159	20,986	24,792	16,506
	161,228	145,452	144,793	128,692

All deferred income relates to short term transactions and is released in the following period.

Creditors falling due within one year includes £10,000 (2023 - £10,000) in respect of a government bounce back loan, on which no security has been provided.

20. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	Group 2024 £	Group 2023 £	Charity 2024 £	Charity 2023 £
Bank loans	19,167	29,167	19,167	29,167
	19,167	29,167	19,167	29,167

Creditors falling due after more than one year includes £19,167 (2023 - £29,167) in respect of a government bounce back loan, on which no security has been provided.

21. LOANS

An analysis of the maturity of loans is given below:

	Group 2024 £	Group 2023 £	Charity 2024 £	Charity 2023 £
Amounts falling due within 1 year:				
Bank loans	10,000	10,000	10,000	10,000
Amounts falling due within 1-2 years:				
Bank loans	19,167	29,167	19,167	29,167

continued...

22. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2024	2023
	£	£
Within one year	15,000	15,000
Between one and five years	56,250	60,000
In more than five years	-	11,250
	71,250	86,250

23. MOVEMENT IN FUNDS

	At 1.4.23	Net movement in funds	At 31.3.24
	£	£	£
Unrestricted funds			
General fund	4,187,598	(107,212)	4,080,386
TOTAL FUNDS	4,187,598	(107,212)	4,080,386

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	637,289	(744,501)	(107,212)
TOTAL FUNDS	637,289	(744,501)	(107,212)

Comparatives for movement in funds

	At 1.4.22	Net movement in funds	At 31.3.23
	£	£	£
Unrestricted funds			
General fund	4,242,595	(54,997)	4,187,598
TOTAL FUNDS	4,242,595	(54,997)	4,187,598

continued...

23. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	633,195	(688,192)	(54,997)
TOTAL FUNDS	633,195	(688,192)	(54,997)

24. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2024.

BATH CRICKET CLUB

England & Wales - Charity number 1100812

Accounts

Registered number: 04677231
Charity number: 1100812

BATH CRICKET CLUB

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

Bishop Fleming

BATH CRICKET CLUB

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REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 MARCH 2023

Trustees	D O Hilton, President (resigned 18 January 2023) M C Hankins, Chairman D E Bean G Brown A J Linnett K D Moseley G A Randle R S Sandford (appointed 18 January 2023) K Young M D Kerr (resigned 31 October 2022)
Company registered number	04677231
Charity registered number	1100812
Registered office and principal operating office	Bath Cricket Club North Parade Bridge Road Bath BA2 4EX
Company secretary	Karen Young
Independent auditors	Bishop Fleming LLP Chartered Accountants 10 Temple Back Bristol BS1 6FL
Bankers	Barclays Bank plc 37 Milsom Street Bath BA1 1DW
Solicitors	Bates, Wells & Braithwaite LLP 2-6 Cannon Street London EC4M 6YH
Insurance Brokers	Club Insure Ltd Romero House, 8 Airport West Lancaster Way Yeadon Leeds LS19 7ZA

TRUSTEES REPORT
FOR THE YEAR ENDED 31 MARCH 2023

The Trustees present their report and the audited financial statements of the Club and its subsidiary for the year. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) in preparing the annual report and financial statements of the Club.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the Club's governing document, 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 published on 16 July 2014.

STRUCTURE

The club started operating on 1 April 2003 as a company limited by guarantee and as a registered charity with Articles of Association, which were last amended on 6 November 2014. The Club has a wholly owned trading subsidiary - Bath Cricket Services Limited (BCSL).

GOVERNANCE AND MANAGEMENT

The Management Committee (MC) or Board of Trustees has eight members who are elected to designated posts from the voting membership. This membership pool contains a range of skills, knowledge, and experience to support the purposes of the club. Interested persons can attend MC meetings by invitation to offer new ideas and challenge. On appointment, new MC members are appraised of their duties as trustees of a charity and as company directors and further training is offered when necessary.

The MC is responsible for directing and controlling the charity whilst the full-/part-time professional staff run and operate the charity on a day-to-day basis, ensuring core activities meet high standards, as well as providing support to volunteers. The MC meets or receives electronic updates during the year to control the club operations and finances and, like many organisations in the post Covid era, meetings are a mixture of in-person and via Teams.

The governance and management structure of the Club continues to be effective at supervisory and operational levels with balanced control, appropriate delegation of financial responsibilities and appropriate of cricket activities. Roles and responsibilities within the club are regularly reviewed to ensure the structure remains fit for purpose. Risk management continues to be afforded regular attention by the MC with major risks reviewed and procedures put in place to manage them. The club uses the QuickBooks financial accounting and management information system to accurately record all transactions, file VAT returns and produce financial reports. Health & Safety is given a high priority and professional expertise sought when necessary. Insurance reviews are carried out annually.

All trustees give their time freely and received no remuneration for their trustee services in the year. Details of other trustee remuneration, expenses and related party transactions are disclosed in note 12 to the accounts.

The club employs nine full-/part-time professional staff and has access to a pool of paid casual hospitality staff and cricket coaches to enable the effective running of the club and it encourages non-playing volunteers to contribute to the running of the cricket club mainly throughout the competitive cricket season.

Child welfare receives critical attention using customised procedures adopted under the aegis of the ECB (England & Wales Cricket Board). The club has Clubmark accreditation which recognises that best practices are in-place to develop and deliver high quality community cricket in a safe, effective, and child-friendly way.

TRUSTEES REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

Following the introduction of the new Data Protection Act (GDPR) the club remains Cyber Essentials accredited, and the MC continues to take its responsibilities to ensure any personal data held at the club is secure seriously.

OBJECTIVES AND ACTIVITIES

The charitable objectives of the club are to

- promote community participation by providing facilities and services for playing cricket; and
- to advance the education of children and young people.

Supporting activities are conducted in the context of being an ECB-appointed Focus Club as a hub of the community cricket development network.

The MC has regard to the public benefit guidance of the Charity Commission in deciding which activities to undertake and it plans to meet the aims for public benefit. No detrimental or harmful effects or private benefits have been identified.

The MC understands the importance of continuing to make a valuable contribution to the wider community and considers it vital that the charitable purposes continue to be pursued with high standards which involves using the services of professionally qualified people.

In 2014, the MC produced a Club Plan, a strategic framework to identify the core values and aspirations of the club. In 2018 the "Club Cricket and Community Plan" specifically recognised the challenge of increasing cricket participation and the importance of delivering an expanded community outreach programme. The 2020 review recognised the risk inherent in club's reliance on its car park income as well as a desire to grow the club's cricket and hospitality brand. The 2022 review was postponed to autumn 2023 following the delay in re-opening of the car park and will be a strategic and wide-ranging review resulting in a new three-to-five-year Club Plan.

The development content of these plans is updated annually, on-line, on the ECB's County Board Management System to maintain Focus Club status and to continue to qualify for grants, participate in the collation of national statistics and enable the ECB to determine support resources.

The MC considers the following summaries illustrate how the club achieves its charitable aims for public benefit. These summaries describe:

- Achievements and performances reflected in the April 2022 to March 2023 financial results (including the 2022 playing season).
- Achievements and performances since April 2023 to provide up to date information on the Club's activities, including the 2023 playing season.

ACHIEVEMENTS AND PERFORMANCE

CRICKET

Senior Cricket: Summer 2022

- **Women's Cricket**
  The girls and women continued to train on Friday evenings. Our women enjoyed another impressive season with The Wanderers 1st XI winning the Southwest Women's Regional Premier League title losing only one fixture. Unfortunately, the 2nd XI only played three matches in Gloucestershire women and girls' competition, winning two of these fixtures. The ECB Women's Club T20 cup run came to an end in the regional final against a strong team from Hursley Park CC.

- **Men's Cricket**
  Attendance at men's training was excellent with over 40 players training on a Thursday evening and enjoying supper afterwards in the clubhouse. We were blessed with some beautiful weather with only one week of fixtures lost to rain and spectators were treated to some fine individual and team performances.
  - The Men's 1st XI comfortably won the WEPL title – the first time in four years - with five batsmen averaging over 50 and our overseas player breaking the league run record with a very impressive 1196 runs.
  - The Men's 2nd XI consolidated their place in the Bristol Northeast WEPL with a solid set of performances that resulted in a mid-table finish.
  - The Men's 3rd XI was unfortunately relegated from the Bristol and District League Division 1 having lost a core of players who moved away from the area.
  - The 4th XI also had a difficult season which resulted in relegation from the Bristol and District Division 4 league but more positively this team often fielded more than half of its players from the club's 14-17 age group.

- **Cup Competitions**
  After the success last season in the National Club 40 over cup competition, the club lost in the Regional Final against Potterne CC in close and rain affected contest. The run in the National T20 competition also ended at the regional final stage against Bristol CC. In the Somerset T20 Major Cup we lost in the semi-final to the eventual winners Bedminster CC.

- **The John Downey Trophy**
  Was retained by Bath CC after winning 2 of the 3 games played.

Senior Cricket: Summer 2023

- **Women's Cricket**
  The women and girls have continued to train on Friday evenings. The Southwest Women's cricket league was disbanded and replaced with a new and exciting WEPL ladies league with the top eight sides from Somerset, Wiltshire and Gloucestershire competing. The Wanderers 1st team currently top this league having won all five games played so far. The ECB Women's Club T20 cup competition came to an end against a strong Exeter CC.

  The 2nd XI is playing local friendly fixtures this season and the club is working hard to overcome the challenge of finding suitable and regular fixtures for this team.

  It was a proud day for the club in July we provided five players for the Somerset Pathway U18 Girls team in a match vs Cornwall and one player made their debut for Somerset in June.

- **Men's Cricket**
  Despite a rather soggy April, the 1st and 2nd XI teams enjoyed a successful pre-season with a trip to Guildford CC and fixtures against Cheltenham and Swansea CC at North Parade.

  The Men's 1st XI is currently second in the WEPL recording some excellent team and individual performances including a new Club opening partnership record of 219 runs. The 2nd XI is having a much better season in the Bristol Northeast WEPL and are fighting hard for promotion. The Men's 3rd XI is currently 8th in the Bristol and District League Division 2 whilst the Men's 4th XI is bottom of the Bristol and District Division 5 league.

  In cup competitions the 1st XI has reached the semi-final stage of the Somerset T20 Major Cup and finals day of the WEPL T20 Cup. Our run in the National Club 40 over cup competition came to an end at the regional finals stage in a closely contested match played at Penzance CC.

  Our U19's team is enjoying an excellent run in the Somerset T20 competition under the leadership of a group of parent volunteers. The healthy emphasis on enjoyment and playing as a group is reaping benefits as they have progressed to the Quarter Final stage after winning in a rain affected match vs Hinton Charterhouse. The finals day takes place in Taunton at the County Ground

- **Upgraded Scoreboard**
  Early in May 23, we welcomed the nephew of former 1st and 3rd XI scorer and Hon Life member Ken Patterson to officially open the new scoreboard in Ken's memory. Funded by the development project it will benefit all players but especially the juniors as coaches will be able to operate it remotely and score their matches on a big screen for the first time.

Junior Membership Cricket: Summer 2022

The decision made in 2021 to reduce squad numbers reaped rewards in 2022 with improved performances on the pitch and higher levels of match participation – with one young player turning out for five different teams throughout the summer. Whilst our senior 1st XI Men had been unable to defend their national title, our U13's ensured the club were still the proud owners of such an accolade when they won the U13's National Cup in August. Over 1,400 teams entered the championship which culminated in a final's day at Rugby School. In scorching hot weather, Bath faced Sonning CC from near Reading in the final. Winning the toss and deciding to bat proved to be a good decision as the boys amassed 132 for 3 – a total which proved too much for the opposition who were bowled out for just 66.

Local league and cup 2022 highlights included:

- Displaying a good all-round mix of skills, the U11B team secured a league and cup double, losing only one game all season.
- Unfortunately, neither U11 girls' team were able to record a league win but these young ladies will hopefully have benefitted from the match experience and better fortunes in 2023.
- The U13's achieved a rare triple - added local league and cup victories to their national cup title.
- The U13B's and U13C's finished 3rd and 4th respectively in the league.
- Bath Girls Daggers finished 10th in their league.
- The U15's came 3rd in their league.

Junior Membership Cricket: Summer 2023

The club continued to review its junior membership product resulting in each squad representing a school year to promote year group cohesion.

Local league and cup 2023 highlights include:

- The Girls U13 (School years 5-8) won three matches and drew one after a two-year losing streak.
- Whilst the U15 Girls Years 9-10) didn't manage a win this season, results were much closer against their all-male opposition and this group have requested the creation of an U17 Girls side – testament to the focused coaching they have received over the winter and summer and enjoyment they are experiencing playing the game, regardless of the match results.
- The U11, U13 and U15 boy's teams are all through to the semi-final stage of the local Bristol & District cup competitions.

Young Cricket Coaches

The club invested over the winter in up-skilling two of its coaches to Level 2 and four more coaches achieved their Level 1 coaching certificate. There were two new ECB All Star activators, 17-18 year olds, all products of our youth programmes.

Junior Cricket: 50-year anniversary

On Sunday 4 September, before the final John Downey cup game, the club marked the occasion of 50 years of junior cricket at the club with a mini U9's festival against Lansdown CC. Afterwards the Bath CC President paid tribute to the 'founder' coaches for their vision and contribution to junior cricket at the club. All players were given a commemorative T-shirt to mark the occasion and the U13 boys were presented with a special cap to celebrate their national cup success with their captain being invited to cut a 50th anniversary cake.

COMMUNITY CRICKET, MENTORING, AND INITIATIVES

Schools

Throughout the year, the club continued to participate in a busy schedule of cricket activity and mentoring at local schools in the community.

- **Chance to Shine**
  Working across the school years 3-6 (children ages 7-11), Chance to Shine sessions typically include an introduction to the benefits of a healthy and active lifestyle, improvement in physical literacy – agility, balance, and coordination as well as cricket specific skills - catching, striking, and throwing. Additionally, the sessions promote the development of teamwork, discipline, respect, and resilience.
  During the FY22-23, working closely with Somerset Cricket Foundation (SCF), our community coaches delivered over 150 hours' worth of sessions. Our coaches worked in St Martins Garden Primary, Roundhill (junior and infants), Widcombe Junior, Oldfield Park Junior, and St Philips Primary schools of whom are unable to provide any regular cricket experiences. The long-term placement at St Vigor & St John Primary school in Chilcompton also continued.

  Since April 23, the coaches have also started delivering sessions at Ralph Allen school, St Gregory's school and Twerton Infants and St Michael's (both schools are in one of the most deprived areas in England)

- **Mentoring**
  Thanks to the support of a Curlew Capital, the club began a new community engagement initiative in the autumn of 2021 mentoring nominated children with behavioral and/or learning challenges, in a weekly one to one session, designed to help dampen anxiety and rebuild confidence. The sessions are one on one time with a trusted adult with the aim of allowing the pupils to reflect on their experiences in class and with their friends and their families. We work with the schools to set

achievable tasks to not only raise performance in the classroom but their self confidence and self-esteem. The club also provides each mentee with the Matthew Syed journal 'You are awesome.' In April 22, 28 children were benefitting from the programme.

- **Girls Secondary School Cricket**
  Together with the SCF and Chance to Shine the club continued to promote cricket for secondary school aged girls. In 2022-23 our coaches worked in Ralph Allen and St Gregory's schools delivering a curriculum session which typically included mainstream PE, a cricket taster and leadership skills for girls in year 10 as well as after school clubs. We estimate that by the end of summer 2023 we will have reached c.170 girls at each school.

  In June 2022, the club began a new venture with The Royal High School in Bath to deliver part of their sports curriculum with an objective to develop a hard ball girls school cricket team. The three sessions a week proved very popular resulting in 10-20 girls attending the after school cricket club. Due to its success, cricket continued throughout the winter with a session every Monday and this summer there is coaching at the school three times a week and we estimate over 90 girls have enjoyed this initiative to date.

- **Farrington Gurney C of E School**
  Unfortunately for this school, Chance to Shine funds were allocated elsewhere but due to the perceived benefit and pupil enjoyment, the school continued the programme on a self-funded basis. Once a week, our community coaches deliver a Key Stage 2 cricket session, and we expect 120 children will have participated in cricket activity by the end of the summer. The objective remains to raise awareness and enjoyment of cricket and to encourage the pupils to migrate to Chilcompton, Purnells or Timsbury cricket club's youth section.

Super 1s Disability Cricket

The club continues to support disability cricket. Super 1's cricket is a fun session, played with a softer ball, aimed at young people aged 12-25 years of age with mild/moderate learning difficulties or with a physical disability. In 2022-23, our Community Coach delivered these sessions at Three Ways school in Bath and at the Margaret Coat Centre (at St Martins Garden Primary school) for children on the autism spectrum. Our coaches also supported the development new Super 1 coaches and the very popular Table Cricket which is played on a table tennis table.

Partnership initiatives with SCF

- **Winter Programme**
  The club continued to provide a community coach to help deliver a 10-week winter programme on Saturdays for junior players from across Somerset who just missed out on a county trial and/or dropped out of the county programme. These sessions offer additional skills coaching.

- **Mental Health**
  The club retains a Mental Health wellbeing champion. The campaign aims to reduce the stigma around mental health and provide a point of contact able to signpost people to relevant support services. During July and August 2022, the club also supported Men's LBW – "Little Breaks for Wellbeing", sessions on a Friday afternoon for men aged 16-25 providing an opportunity for any ability to just drop in, chat and play some cricket.

BCC Community Programmes

- **ECB All Stars and Dynamos Cricket**
  In 2020, the club decided to provide the 8-week ECB initiative - 'All Stars' cricket - in place of its Stumpers programme. In 2022, we moved the sessions to a Friday evening with 40 All Stars and

21 Dynamos coming along. The programme is a fantastic way of welcoming new families to the cricket and hospitality at The Boundary.

This summer, we have welcomed 46 All Stars and 25 Dynamos.

- **Cricket Camps 2022**

  We delivered Easter, Summer half term and summer holiday cricket camps and advanced camps in the financial year. After experiencing lower than expected attendance at Easter, we surveyed parents and increased the length of the camp day as a result. In the financial year more than 200 children have enjoyed a cricket camp experience. Our advanced cricket camp option proved as popular as ever with all sixteen days sold out as soon as advertised. These camps support the migration of players from soft to hard ball cricket particularly when they have outgrown the traditional camp activities.

  In 2023 a review of our holiday cricket camps was undertaken in response to making the camps more accessible to all, whilst providing products to meet cricketing needs. This resulted in three new offerings:

  - Multi-activity camps. An affordable half or full day option offering dodgeball, kick rounders, arts and crafts, cinema club, games, and competitions as well as a popular tuck shop.
  - Advanced cricket camps. For cricketers aged 11-15 covering skills for batters, bowlers wicket keepers and fielding.
  - Elite Groups. Limited to just six for each group/skill with themes such as "Spin Doctor" and "Launch Pad," participants benefit from our experienced coaching team as well as guest appearances from our 1st XI players.

- **Free School Meals Camps 2023**
  In April 23 we began a pilot project offering free holiday camps with healthy meals and snacks included for children on Free School Meals at St Martins Garden school.

- **School Strike Days 2023**
  We recently introduced a new affordable £10 half day camp on teacher strike days. Open to all, this morning offered children the opportunity to participate in organised outdoor activities or indoor arts and crafts with their friends. We received a great deal of positive feedback from very grateful parents. Around 100 children have participated.

- **Autumn Cricket**
  In October 2022, there was a busy 8-week programme of autumn cricket at our indoor cricket centre and at King Edwards Schools with members and non-members all welcome to sign up to develop their skills. This programme will be repeated in 2023.

- **U19 Cricket**
  In the autumn of 2022, a new 8-week U19's programme was also introduced to keep these young adults interested and engaged with senior cricket at the club. In 2023, a group of parent volunteers have come together to provide wonderful support to this group.

GROUNDS

Our full-time professional grounds staff work extremely hard to produce excellent playing and practice surfaces at North Parade and Brownsword.

We continue to invest in our grounds through the replacement of old and obsolete equipment. We are also supporting our grounds staff through their Level 2 Groundsmanship NVQ via Bridgwater College. Two members of the grounds staff will visit Taunton on a training day visited Lords Cricket ground and spent time with the Head Groundsman as part of their professional development.

Our partnership with King Edwards School in Bath enabled the club to use their Bathampton site for training and/or matches when we reach capacity at North Parade and Brownsword. In the winter we use their indoor cricket facility.

Our ground staff continued to keep the outdoor nets available whenever possible during weekend fixtures to encourage family engagement and inclusion in club life.

MEMBERSHIP

The number of playing members is limited by the club's ability to operate at its capacity of facilities and services.

The Club has a fee-paying membership which is concessionary for specific groups, for example, juniors, students in full time education, and female cricketers. It also has a hardship policy in place to ensure the opportunity to benefit is available to all potential players with beneficiaries being substantially subsidised from the surplus generated from trading activities.

Senior and junior memberships for the 2022 playing season, represented in these financial results were increased to include winter training - previously paid for separately by junior members. Fees now covered all matches, summer and winter training facilities, summer coaching and club membership. Junior membership and new senior memberships also included an additional compulsory sum for a training and playing clothing bundle, provided at cost.

The MC reviewed the memberships fees in 2023 and agreed no change to the base senior men and junior memberships. The fee for women's cricket was reduced to £150 (from £190) to compensate for c. 60% less fixtures. An additional £20 was added to all senior memberships for a club polo shirt to be worn to/at the end of matches. A new category of membership - "Bath Uni Train and Play" was created, to be offered at the discretion of the Cricket Director, to players likely to only be available for training and matches for part of the season. A change was also made to the occasional player concession – any senior player (over 16) that plays occasional games must pay a £10 per game match fee once three games have been played and purchase a playing shirt at cost. This does not provide access to summer or winter training facilities.

COMMUNICATION

Electronic communication remains the preferred method of communicating club information. The website now mirrors the sites of many professional county cricket clubs and social media channels include @bathcricket on Twitter, bathcricket on Facebook, bathcricket on Instagram and theboundary@bcc on Instagram.

FINANCIAL REVIEW

Trading Subsidiary – BCSL

The business success of key off-field supporting activities is essential to the enabling the club to achieve its charitable objectives. Financial performance is reviewed regularly to ensure trade and services and other income sources, together with cost savings, generate enough surplus to meet cash generation needs and strategic investment aims. The principal activities of BCSL which help support the Club achieve its charitable objectives are:

a) to operate two public car parks; and
b) to provide hospitality services to members, supporters,' and visitors to Bath Cricket Club during the cricket season; and
c) to offer conference and event space from September to March. The hospitality space is called "The Boundary."

The Club's main car park re-opened in October 2022, having been closed since January 2020. Whilst closed the compensation received from a developer to recognise the loss of revenue is accounted for in the Club's financial statements.

Parking income in the year was £93,951. The main car park which re-opened in October 22 accounted for £85,915 of this total - lower than in the same period before its closure, due to a combination of factors including fewer daily commuters post covid, the car park being less visible, the clean air zone and a deterioration in the overall Bath shopping experience. In response, new electronic entrance signage has been installed and opportunities to promote the car park actioned. Additionally, the Club reached an agreement with Western Power to bring an additional electricity supply to the car park to enable all spaces to have EV charging capacity.

The Boundary income was £140,882 compared to £132,081 last year reflecting a full year of trading post COVID, however the environment continues to be challenging for the hospitality sector.

The profit for the year of £36,981 reduced the retained loss during covid and the car park closure to £96,622 which the directors are confident will be eliminated by the end of the 2024 FY.

Bath Cricket Club

- **The Development Project**
  In October 2022 the final legal completion process took place which involved Curlew Alternative Tenth Property L.P granting a leasehold estate (Underlease) back to the club for the car park, new indoor cricket school and empty space above it – effectively returning these assets to the Club's ownership.

  The Club also paid Curlew for the new indoor cricket centre – funds for which had already been received by the club from Gilltown Limited in 2020.

- **Financial Summary**
  The Total Consolidated Incoming Resources for the Club were £633,195 and Total Consolidated Resources Expended were £688,192 giving Net Outgoing Resources for the year of £54,997. This compares to Net Outgoing Resources in 2022 of £71,589.

  The reason for the net outgoing of resources in 2023 was due to a combination of factors including lower overall income from parking (actual receipts vs compensation) and the despite the resources expended being £80,995 lower than in 2022 this wasn't enough to compensate for the lower income. The principal reasons for the net outgoing of resources in 2022 were professional

fees the club incurred defending a former employee grievance claim and accruing for the out of court settlement reached and paid just after the financial year-end. Without these one-off costs, the result would have been a small net incoming of resource.

The operating surplus (before depreciation, loss on sale of fixed assets and bank charges) is £41,554 compared to operating surplus of £30,477 in 2022.

- **Trading Subsidiary Donation**
  As noted earlier in this report there was no donation made to the club in 2023.

- **Charitable Activities**
  Expenditure was £456,830 compared with the previous year of £504,653 primarily due to a decrease in support costs of £35,503 - reflecting a fall in the depreciation charge and the grievance claim cost incurred in 2022 and a decrease in cricket services costs of £18,504.
  The main direct costs of cricket services at £153,554 and coaching at £113,010 were the core costs associated with cricket practice and matches for the beneficiaries, amount to 58% of the total Charitable Activities Expenditure (55% in 2022).

- **Raising Funds**
  Expenditure was £231,362 compared to £264,534 in 2022 primarily due to reduced costs associated with cricket events and tournaments and good cost control regarding support costs. The return to near normal activity levels in The Boundary meant hospitality cost of sales rose in line with the higher revenue.

- **Capital Expenditure**
  Capital expenditure during the period was £993,184. This included:

  - £874,274 for the underlease from Curlew for the car park and indoor cricket centre
  - £11,582 in upgrading the scoreboard at North Parade
  - £8,003 on Palisade fencing at back of the clubhouse adjacent to the railway bank and new gates for the Ferry Lane entry point.

  The Brownsword pavilion is shown as a short-term leasehold property which better represents the terms of the lease and depreciation policy adopted by the club.

- **Cash Reserves**
  The MC has always placed a high priority on managing working capital which proved during covid. The MC has the power under the Articles of Association to make any investment it considers appropriate. The MC reserves policy is to maintain current cash reserves of around one third of annual consolidated income, subject to any significant investment plans.

  Consolidated cash reserves were £1,446,142 down from £2,410,345 at the end of 2022 after just under £1 million will be used to pay for the new indoor cricket centre in 2023.

  The unrestricted funds at the end of the year were £4,187,598 compared with £4,242,595 in 2022 and restricted funds were £nil.

- **Cash Investment**
  The Club opened an account with Flagstone, the UK's leading cash deposit platform to take advantage of increasing interest rates. At the end of the financial year, the Club had invested just under £900,000 in a diversified portfolio of fixed interest investments and had accrued interest of £14,132.

- **Loans**
  The club took advantage of the favourable rates and repayment terms of the Government Bounce Back loan scheme and secured the full £50,000 in February 2021. All repayments were made in full and on time in 2023.

FUTURE PLANS

The significant windfall income generated by the student accommodation project brings with it increased responsibility and the MC is determined the maximise the benefits it will bring the club for existing, former, and future members.

As previously reported significant investments have already been made at the Brownsword ground in the form of a new clubhouse and the new indoor cricket centre has been fitted to a high standard.
The 10-year leases with Network Rail for a parcel of land behind the clubhouse and the small space of land enabling access to the clubhouse from Ferry Lane has proved invaluable in providing complimentary parking space for players.

The MC has obtained planning permission for change of use for the space above the indoor school to create revenue generating options and has continued with the process of looking at options to redevelop and/or extending the clubhouse and obtain the necessary planning permission.

STATEMENT OF MC MEMBERS' RESPONSIBILITIES

The MC Members (who are also directors of the club for the purposes of company law) are responsible for preparing their Annual Report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).

Company law requires the MC members to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the group and the Club and of the incoming resources and application of resources, including the income and expenditure, of the group for that period.

In preparing these financial statements, the MC Members are required to:

- Select suitable accounting policies and then apply them consistently
- Observe the methods and principles in the Charities SORP
- Make judgements and estimates that are reasonable and prudent
- State whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Club will continue in operation

The MC Members are responsible for keeping adequate accounting records that disclose, with reasonable accuracy at any time, the financial position of the club 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 club and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

DISCLOSURE OF INFORMATION TO THE AUDITORS

In so far as the MC Members are aware, there is no relevant audit information of which the Club's auditor is unaware, and the MC Members have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

TRUSTEES REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

AUDITORS

A resolution will be proposed at the Annual General Meeting that Bishop Fleming LLP be re-appointed as auditors for the ensuing year.

SMALL COMPANY PROVISIONS

This report has been prepared in accordance with the small companies' regime under the Companies Act 2006.

Signed on behalf of the MC Members on 24th August 2023

M Hankins
Chairman

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF BATH CRICKET CLUB

OPINION

We have audited the financial statements of Bath Cricket Club (the 'parent charitable company') and its subsidiaries (the 'group') for the year ended 31 March 2023 which comprise the Consolidated Statement of Financial Activities, the Consolidated Balance Sheet, the Charity Balance Sheet, the Consolidated Statement of Cash Flows and the related notes, 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 Financial Reporting Standard 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 Group's and of the parent charitable company's affairs as at 31 March 2023 and of the Group's 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 and the Charities Act 2011.

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 Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the Group in accordance with the ethical requirements that are relevant to our audit of the financial statements in the United Kingdom, including the Financial Reporting Council's Ethical Standard, and we have fulfilled our other 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 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 Group's or the parent charitable company'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 other information comprises the information included in the Annual Report other than the financial statements and our Auditors' Report thereon. The Trustees are responsible for the other information contained within the Annual Report. 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. 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 course of 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 this gives rise to a material misstatement in the financial statements themselves. 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.

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF BATH CRICKET CLUB (CONTINUED)

OPINION 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 for the financial year for which the financial statements are prepared is consistent with the financial statements.
- 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 our 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 Trustees' Report.

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

- the parent charitable company has not kept adequate and sufficient accounting records, or returns adequate for our audit have not been received from branches not visited by us; or
- the parent charitable company 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' exemptions 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 purposes 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 Group's and the parent 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 Group or the parent charitable company or to cease operations, or have no realistic alternative but to do so.

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF BATH CRICKET CLUB (CONTINUED)

AUDITORS' 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 Auditors' 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:

- We have considered the nature of the sector, control environment and financial performance;
- We have considered the results of enquiries with management and members in relation to their own identification and assessment of the risk of irregularities within the entity; and
- We have reviewed the documentation of key processes and controls and performed walkthroughs of transactions to confirm that the systems are operating in line with documentation.
- we have considered the matters discussed among the audit engagement team regarding how and where fraud might occur in the financial statements and potential indicators of fraud.

As a result of these procedures, we have considered the opportunities and incentives that may exist within the organisation for fraud and identified the highest area of risk to be in relation to revenue recognition, with a particular risk in relation to year-end cut off. In common with all audits under ISAs (UK) we are also required to perform specific procedures to respond to the risk of management override.

We have also obtained understanding of the legal and regulatory frameworks that the Group operates in, focusing on provisions of those laws and regulations that had a direct effect on the determination of material amounts and disclosures in the financial statements. The key laws and regulations we considered in this context included the Charities Act 2011, Charity SORP 2019, FRS 102 and the terms and conditions attaching to material grants received by the Charity.

In addition, we considered the provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which may be fundamental to the Group's ability to operate or avoid a material penalty.

Our procedures to respond to risks identified included the following:

- Reviewing the financial statement disclosures and testing to supporting documentation to assess compliance with provisions of relevant laws and regulations described as having a direct effect on the financial statements;
- Performing analytical procedures to identify unusual or unexpected relationships that may indicate risks of material misstatement due to fraud;
- Reviewing board meeting minutes;
- Enquiring of management in relation to actual and potential claims or litigations;
- Performing detailed transactional testing in relation to the recognition of revenue, with a particular focus around year-end cut off; and
- In addressing the risk of fraud through management override of controls, testing the appropriateness of journal entries and other adjustments.

We also communicated identified laws and regulations and potential fraud risks to all members of the engagement team and remained alert to possible indicators of fraud or non-compliance with laws and regulations throughout the audit.

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF BATH CRICKET CLUB (CONTINUED)

As a result of the inherent limitations of an audit, there is a risk that not all irregularities, including a material misstatement in financial statements or non-compliance with regulation, will be detected by us. The risk increases the further removed compliance with a law and regulation is from the events and transactions reflected in the financial statements, given we will be less likely to be aware of it, or should the irregularity occur as a result of fraud rather than a one off error, as this may involve intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our Auditors' 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, and to the charitable company's trustees, as a body, Part 4 of the Charities (Accounts and Reports) Regulations 2008. 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 Auditors' 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 its members, as a body, for our audit work, for this report, or for the opinions we have formed.



David Butler FCA DChA (Senior Statutory Auditor)
for and on behalf of
Bishop Fleming LLP
Chartered Accountants
Statutory Auditors
10 Temple Back
Bristol
BS1 6FL

Date: 5 September 2023

CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2023

	Note	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Income from:				
Donations and legacies	3	**30,289**	**30,289**	52,265
Charitable activities	4	**81,639**	**81,639**	83,072
Other trading activities	5	**296,872**	**296,872**	185,477
Investments	6	**16,578**	**16,578**	-
Other income	7	**207,817**	**207,817**	376,784
Total income		**633,195**	**633,195**	697,598
Expenditure on:				
Raising funds	8	**231,362**	**231,362**	264,534
Charitable activities	9	**456,830**	**456,830**	504,653
Total expenditure		**688,192**	**688,192**	769,187
Net movement in funds		**(54,997)**	**(54,997)**	(71,589)
Reconciliation of funds:				
Total funds brought forward		**4,242,595**	**4,242,595**	4,314,184
Net movement in funds		**(54,997)**	**(54,997)**	(71,589)
Total funds carried forward		**4,187,598**	**4,187,598**	4,242,595

The Consolidated Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 22 to 35 form part of these financial statements.

BATH CRICKET CLUB
REGISTERED NUMBER:04677231

CONSOLIDATED BALANCE SHEET
AS AT 31 MARCH 2023

	Note		2023 £		2022 £
Fixed assets					
Tangible assets	15		**2,834,564**		1,930,642
			2,834,564		1,930,642
Current assets					
Stocks		**2,306**		3,377	
Debtors	18	**79,205**		70,367	
Cash at bank and in hand		**1,446,142**		2,410,345	
		1,527,653		2,484,089	
Creditors: amounts falling due within one year	19	**(145,452)**		(132,969)	
Net current assets			**1,382,201**		2,351,120
Total assets less current liabilities			**4,216,765**		4,281,762
Creditors: amounts falling due after more than one year	20		**(29,167)**		(39,167)
Total net assets			**4,187,598**		4,242,595
Charity funds					
Restricted funds	21		-		-
Unrestricted funds	21		**4,187,598**		4,242,595
Total funds			**4,187,598**		4,242,595

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:

M C Hankins
Chairman

Date: 24th August 2023

The notes on pages 22 to 35 form part of these financial statements.

BATH CRICKET CLUB
REGISTERED NUMBER:04677231

CHARITY BALANCE SHEET
FOR THE YEAR ENDED 31 MARCH 2023

	Note		2023 £		2022 £
Fixed assets					
Tangible assets	15		**2,834,564**		1,930,642
Investments	16		**1**		1
			2,834,565		1,930,643
Current assets					
Debtors	18	**228,143**		217,808	
Cash at bank and in hand		**1,379,371**		2,387,658	
		1,607,514		2,605,466	
Creditors: amounts falling due within one year	19	**(128,692)**		(120,744)	
Net current assets / (liabilities)			**1,478,822**		2,484,722
Total assets less current liabilities			**4,313,387**		4,415,365
Creditors: amounts falling due after more than one year	20		**(29,167)**		(39,167)
Total net assets			**4,284,220**		4,376,198
Charity funds					
Restricted funds	21		**-**		-
Unrestricted funds	21		**4,284,220**		4,376,198
Total funds			**4,284,220**		4,376,198

The Charity's net movement in funds for the year was £(91,978) (2022 - £(33,056)).

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:

M C Hankins
Chairman

Date: 24th August 2023

The notes on pages 22 to 35 form part of these financial statements.

BATH CRICKET CLUB

CONSOLIDATED STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2023

	2023 £	2022 £
Cash flows from operating activities		
Net cash used in operating activities	**18,980**	34,302
Cash flows from investing activities		
Proceeds from the sale of tangible fixed assets	**-**	5,331
Purchase of tangible fixed assets	**(993,183)**	(229,291)
Net cash used in investing activities	**(993,183)**	**(223,960)**
Cash flows from financing activities		
Repayments of borrowing	**10,000**	7,500
Net cash provided by financing activities	**10,000**	**7,500**
Change in cash and cash equivalents in the year	**(964,203)**	**(182,158)**
Cash and cash equivalents at the beginning of the year	**2,410,345**	2,592,503
Cash and cash equivalents at the end of the year	**1,446,142**	2,410,345

The notes on pages 22 to 35 form part of these financial statements

1. GENERAL INFORMATION

The company is a company limited by guarantee incorporated in the United Kingdom and registered in England and Wales and also a charity registered with the Charity Commission in England and Wales. The members of the company are the Trustees named on page 1. 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. The address of the registered office is given on page 1.

2. ACCOUNTING POLICIES

2.1 BASIS OF PREPARATION OF FINANCIAL STATEMENTS

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - 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), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Bath Cricket Club 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.

The Consolidated Statement of Financial Activities (SOFA) and Consolidated Balance Sheet consolidate the financial statements of the Charity and its subsidiary undertaking. The results of the subsidiary are consolidated on a line by line basis.

The Charity has taken advantage of the exemption allowed under section 408 of the Companies Act 2006 and has not presented its own Statement of Financial Activities in these financial statements.

2.2 INCOME

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Grants are included in the Consolidated Statement of Financial Activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance Sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Other income is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

2. ACCOUNTING POLICIES (continued)

2.3 EXPENDITURE

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on raising funds includes all expenditure incurred by the Group to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Group's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

2.4 GOVERNMENT GRANTS

Government grants relating to tangible fixed assets are treated as deferred income and released to the Consolidated Statement of Financial Activities over the expected useful lives of the assets concerned. Other grants are credited to the Consolidated Statement of Financial Activities as the related expenditure is incurred.

2.5 INTEREST RECEIVABLE

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Group; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

2.6 TANGIBLE FIXED ASSETS AND DEPRECIATION

Tangible fixed assets costing £100 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

2. ACCOUNTING POLICIES (continued)

2.6 TANGIBLE FIXED ASSETS AND DEPRECIATION (CONTINUED)

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives.

Depreciation is provided on the following bases:

Freehold property	- No depreciation on land. Freehold buildings are depreciated on a straight line basis at 2% per annum.
Long-term leasehold property	- Straight line basis over 250 years.
Short-term leasehold property	- Straight line basis over the life of the lease.
Motor vehicles	- 25% reducing balance basis.
Fixtures and fittings	- Cricket machinery and equipment: 20% straight line. All other furniture, fixtures and equipment:10% straight line.

2.7 INVESTMENTS

Investments in subsidiaries are valued at cost less provision for impairment.

2.8 STOCKS

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads.

2.9 DEBTORS

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

2.10 CASH AT BANK AND IN HAND

Cash at bank and 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.

2.11 LIABILITIES AND PROVISIONS

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Consolidated Statement of Financial Activities as a finance cost.

2. ACCOUNTING POLICIES (continued)

2.12 FINANCIAL INSTRUMENTS

The Group only 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 with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.13 PENSIONS

The Group operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Group to the fund in respect of the year.

2.14 FUND ACCOUNTING

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Group and which have not been designated for other purposes.
Investment income, gains and losses are allocated to the appropriate fund.

3. INCOME FROM DONATIONS AND LEGACIES

	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Donations and grants	2,600	**2,600**	16,500
Government grants	-	**-**	2,015
Membership subscriptions	27,689	**27,689**	33,750
	30,289	**30,289**	52,265
TOTAL 2022	52,265	52,265	

4. INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Youth coaching	81,639	**81,639**	83,072
TOTAL 2022	83,072	83,072	

5. INCOME FROM OTHER TRADING ACTIVITIES

Income from non charitable trading activities

	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Facility Hire, Events and Sponsorship	62,004	**62,004**	50,910
Car park income	93,951	**93,951**	3,568
Hospitality - Bar	96,879	**96,879**	95,301
Hospitality - Catering	17,461	**17,461**	19,047
Hospitality - Other	26,577	**26,577**	16,651
	296,872	**296,872**	185,477
TOTAL 2022	185,477	185,477	

6. INVESTMENT INCOME

	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Investment income	16,578	**16,578**	-

7. OTHER INCOMING RESOURCES

	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Compensation for loss of income	207,817	**207,817**	376,784
TOTAL 2022	376,784	376,784	

8. EXPENDITURE ON RAISING FUNDS

FUNDRAISING TRADING EXPENSES

	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Car Park Services	1,255	**1,255**	3,571
Operations and Hospitality wages	15,387	**15,387**	13,879
Cricket Events and Tournaments	16,811	**16,811**	33,655
Hospitality costs of sales	65,164	**65,164**	56,368
Support costs (note 10)	132,745	**132,745**	157,061
	231,362	**231,362**	264,534
TOTAL 2022	264,534	264,534	

9. ANALYSIS OF EXPENDITURE BY ACTIVITIES

	Activities undertaken directly 2023 £	Support costs 2023 £	Total funds 2023 £	Total funds 2022 £
Cricket Services	153,554	-	**153,554**	172,058
Coaching	113,010	-	**113,010**	106,294
Education	506	-	**506**	1,038
Support costs (note 10)	-	189,760	**189,760**	225,263
	267,070	189,760	**456,830**	504,653
TOTAL 2022	279,390	225,263	504,653	

10. ANALYSIS OF SUPPORT COSTS

	Fundraising expenses £	Charitable activities £	Total 2023 £	Total 2022 £
Gain/loss on disposals	210	-	210	(2,212)
Salaries and Wages	91,665	22,131	113,796	108,497
Promotion	374	1,497	1,871	3,325
Communication	1,429	5,718	7,147	4,295
Utilities	2,555	10,219	12,774	10,427
Insurance	1,726	6,906	8,632	12,438
Depreciation	17,810	71,240	89,050	98,090
Computing	1,049	4,196	5,245	6,292
Stationery	28	112	140	156
Printing and Mailing	61	245	306	46
Consumables	373	1,495	1,868	2,529
Repairs and Maintenance	644	2,577	3,221	3,640
Cleaning	1,419	5,676	7,095	5,964
Travel & Subsistence	-	20,259	20,259	19,280
Bank charges and interest	626	6,664	7,290	6,188
Governance costs - audit and accountancy	-	15,209	15,209	11,228
Consultancy costs	-	-	-	368
Office and other costs	12,776	15,615	28,391	91,773
	132,745	189,759	322,504	382,324

11. AUDITORS' REMUNERATION

The auditors' remuneration amounts to an auditor fee of £8,250 (2022 - £7,450), and accounting, taxation and other services of £6,959 (2022 - £3,778).

12. STAFF COSTS

	Group 2023 £	Group 2022 £
Wages and salaries	285,800	274,299
Social security costs	26,482	23,165
Contribution to defined contribution pension schemes	4,166	4,304
	316,448	301,768

13. EMPLOYEE NUMBERS

The average number of persons employed by the Charity during the year was as follows:

	Group 2023 No.	Group 2022 No.
Management	**2**	3
Hospitality	**1**	1
Groundsmen	**2**	2
Coaching	**9**	10
Casuals - Hospitality	**7**	6
	21	22

No employee received remuneration amounting to more than £60,000 in either year.

14. TRUSTEES' REMUNERATION AND EXPENSES

During the year, one or more Trustees has been paid remuneration or has received other benefits from an employment with the Charity.

K. Young was paid remuneration of £40,543 (2022 - £37,741) during the year in respect of her work in the finance department.

A.J. Linnett received fees and expenses of £9,262 (2022 - £5,551) in respect of photography provided to the Club.

These payments were made under the legal authority set out in the Club's memorandum of Association for services provided to the Club other than in their role as Trustees.

During the year ended 31 March 2023, no Trustee expenses have been incurred (2022 - £NIL).

15. TANGIBLE FIXED ASSETS

GROUP AND COMPANY

	Freehold property £	Long-term leasehold property £	Short-term leasehold property £	Motor vehicles £	Fixtures and fittings £	Total £
COST OR VALUATION						
At 1 April 2022	**1,634,793**	**150,000**	**159,411**	**9,445**	**675,910**	**2,629,559**
Additions	**73,370**	**882,292**	**-**	**-**	**37,522**	**993,184**
Disposals	**-**	**-**	**-**	**-**	**(12,895)**	**(12,895)**
At 31 March 2023	**1,708,163**	**1,032,292**	**159,411**	**9,445**	**700,537**	**3,609,848**
DEPRECIATION						
At 1 April 2022	**211,104**	**900**	**48,544**	**6,456**	**431,913**	**698,917**
Charge for the year	**18,047**	**2,224**	**16,425**	**747**	**51,608**	**89,051**
On disposals	**-**	**-**	**-**	**-**	**(12,684)**	**(12,684)**
At 31 March 2023	**229,151**	**3,124**	**64,969**	**7,203**	**470,837**	**775,284**
NET BOOK VALUE						
At 31 March 2023	**1,479,012**	**1,029,168**	**94,442**	**2,242**	**229,700**	**2,834,564**
At 31 March 2022	1,423,689	149,100	110,867	2,989	243,997	1,930,642

Included in Freehold property is freehold land carried at a cost of £87,500 (2022: £87,500) which is not depreciated.

16. FIXED ASSET INVESTMENTS

CHARITY	Investments in subsidiary companies £
COST OR VALUATION	
At 1 April 2022	**1**
AT 31 MARCH 2023	**1**

PRINCIPAL SUBSIDIARIES

The following was a subsidiary undertaking of the Charity:

Name	Company number	Registered office or principal place of business	Class of shares	Holding
Bath Cricket Services Limited	04706759	North Parade, Bridge Road, Bath, BA2 4EX	Ordinary	100%

The financial results of the subsidiary for the year were:

Name	Income £	Expenditure £	Profit/(Loss) for the year £	Net liabilities £
Bath Cricket Services Limited	**234,868**	**197,887**	**36,981**	**96,621**

17. STOCKS

	Group 2023 £	Group 2022 £
Finished goods and goods for resale	**2,306**	3,377
	2,306	3,377

18. DEBTORS

	Group 2023 £	Group 2022 £	Company 2023 £	Company 2022 £
DUE WITHIN ONE YEAR				
Trade debtors	**63,764**	45,061	**57,170**	42,463
Amounts owed by group undertakings	**-**	-	**157,231**	154,481
Other debtors	**1**	10,181	**1**	6,480
Prepayments and accrued income	**15,440**	15,125	**13,741**	14,384
	79,205	70,367	**228,143**	217,808

19. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	Group 2023 £	Group 2022 £	Company 2023 £	Company 2022 £
Bank loans	**10,000**	10,000	**10,000**	10,000
Trade creditors	**17,142**	30,550	**13,131**	27,831
Other taxation and social security	**47,999**	4,753	**42,861**	4,753
Deferred income - receipts in advance	**49,325**	28,958	**46,194**	23,612
Accruals	**20,986**	58,708	**16,506**	54,548
	145,452	132,969	**128,692**	120,744

All deferred income relates to short term transactions and is released in the following period.

Creditors falling due within one year includes £10,000 (2022: £10,000) in respect of a government bounce back loan, on which no security has been provided.

20. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	Group 2023 £	Group 2022 £	Company 2023 £	Company 2022 £
Bank loans	**29,167**	39,167	**29,167**	39,167

Creditors falling due after more than one year includes £29,167 (2022: £39,167) in respect of a government bounce back loan, on which no security has been provided.

21. STATEMENT OF FUNDS

STATEMENT OF FUNDS - CURRENT YEAR

	Balance at 1 April 2022 £	Income £	Expenditure £	Balance at 31 March 2023 £
UNRESTRICTED FUNDS				
Reserves	**4,242,595**	**633,195**	**(688,192)**	**4,187,598**

STATEMENT OF FUNDS - PRIOR YEAR

	Balance at 1 April 2021 £	Income £	Expenditure £	Balance at 31 March 2022 £
UNRESTRICTED FUNDS				
Reserves	4,314,184	697,598	(769,187)	4,242,595

The funds of the charity are all unrestricted funds and therefore no analysis of net assets between funds is required.

22. RECONCILIATION OF NET MOVEMENT IN FUNDS TO NET CASH FLOW FROM OPERATING ACTIVITIES

	Group 2023 £	Group 2022 £
Net expenditure for the year (as per Statement of Financial Activities)	**(54,997)**	(71,589)
ADJUSTMENTS FOR:		
Depreciation charges	**89,051**	98,090
Loss/(profit) on the sale of fixed assets	**210**	(2,212)
Decrease/(increase) in stocks	**1,071**	(130)
Increase in debtors	**(8,838)**	(8,951)
Increase/(decrease) in creditors	**(7,517)**	19,094
NET CASH PROVIDED BY OPERATING ACTIVITIES	**18,980**	34,302

23. ANALYSIS OF CASH AND CASH EQUIVALENTS

	Group 2023 £	Group 2022 £
Cash in hand	**1,446,142**	2,410,345
TOTAL CASH AND CASH EQUIVALENTS	**1,446,142**	2,410,345

24. ANALYSIS OF CHANGES IN NET DEBT

	At 1 April 2022 £	Cash flows £	At 31 March 2023 £
Cash at bank and in hand	**2,410,345**	**(964,203)**	**1,446,142**
Debt due within 1 year	**(10,000)**	**-**	**(10,000)**
Debt due after 1 year	**(39,167)**	**10,000**	**(29,167)**
	2,361,178	**(954,203)**	**1,406,975**

25. PENSION COMMITMENTS

The group operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the group in an independently administered fund. The pension cost charge represents contributions payable by the group to the fund and amounted to £924 (2022: £766) were payable to the fund at the balance sheet date and are included in creditors.

26. RELATED PARTY TRANSACTIONS

During the year, three family members related to the Trustees provided casual labour to the club and received a total of £3,153 in remuneration in the year (2022: £nil).

BATH CRICKET CLUB

England & Wales - Charity number 1100812

Accounts

Registered number: 04706759

BATH CRICKET SERVICES LIMITED

DIRECTORS' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022

Bishop Fleming

BATH CRICKET SERVICES LIMITED

COMPANY INFORMATION

DIRECTORS	M C Hankins M E Priscott (resigned 26 January 2022) K Young
REGISTERED NUMBER	04706759
REGISTERED OFFICE	North Parade Bridge Road Bath BA2 4EX
INDEPENDENT AUDITORS	Bishop Fleming LLP Chartered Accountants & Statutory Auditors 10 Temple Back Bristol BS1 6FL
BANKERS	Barclays Bank plc 37 Milsom Street Bath BA1 1DW

BATH CRICKET SERVICES LIMITED

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The following pages do not form part of the statutory financial statements:

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DIRECTORS' REPORT
FOR THE YEAR ENDED 31 MARCH 2022

The directors present their report and the financial statements for the company for the year ended 31 March 2022.

DIRECTORS' RESPONSIBILITIES STATEMENT

The directors are responsible for preparing the Directors' Report and the financial statements for the company in accordance with applicable law and regulations.

Company law requires the directors to prepare financial statements for the company for each financial year. Under that law the directors have elected to prepare the financial statements for the company in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'. Under company law the directors must not approve the financial statements for the company unless they are satisfied that they give a true and fair view of the state of affairs of the Company and of the profit or loss of the Company for that period.

In preparing these financial statements for the company, the directors are required to:

- select suitable accounting policies for the Company's financial statements and then apply them consistently;
- make judgements and accounting estimates that are reasonable and prudent;
- prepare the financial statements for the company on the going concern basis unless it is inappropriate to presume that the Company will continue in business.

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

The directors are responsible for the maintenance and integrity of the corporate and financial information included on the Company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements for the company and other information included in Directors' Reports may differ from legislation in other jurisdictions.

DIRECTORS' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022

PRINCIPAL ACTIVITIES

The company's principal activities are to operate a car park for the public and to provide hospitality services to members, visitors, and private customers of Bath Cricket Club under "The Boundary" brand name. Its success enables Bath Cricket Club to achieve its charitable objectives.

Parking pay and display income fell to £3,568 from £7,186 in 2021 and from £324,801 in 2020 due to the complete closure of the club's main car park in January 2020. The closure enabled a developer to access the site to build student accommodation in a deal negotiated by Bath Cricket Club, the company's controlling shareholder and owner of the car park freehold. Whilst the car park is closed the compensation received for its closure is accounted for in Bath Cricket Club's financial statements. The small income recorded in 2021 and 2022 was from part-year season ticket parking sold in the club's small additional parking area. The main pay and display car park re-opened in September 2022.

In 2022, The Boundary income was £132,081 compared to £23,006 in 2021 and £130,254 in 2020. The reduced income in 2021 reflected the impact of the global COVID pandemic and specifically the UK Governments national lockdown policy which particularly affected the hospitality sector. 2022 saw The Boundary operating at near normal levels of activity during the summer months but unfortunately the emergence of the COVID Omicron variant in the autumn resulted in the cancellation of a significant amount of Christmas business. Tight cost control continued to be exercised.

As in 2021, and primarily due to the closure of the car park, there was no profit distribution to Bath Cricket Club in 2022. The directors are confident a profit distribution will return in 2023 as the main pay & display car park re-opened in September 22.

DIRECTORS

The directors who served during the year were:

M C Hankins
M E Priscott (resigned 26 January 2022)
K Young

GOING CONCERN

The Boundary has benefitted from beautiful weather and a busy 2022 cricket season. Going into the autumn and winter the team have a busy diary of events, conferences, and Christmas parties to deliver.

DISCLOSURE OF INFORMATION TO AUDITORS

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

- so far as the director is aware, there is no relevant audit information of which the Company's auditors are unaware, and
- the director has taken all the steps that ought to have been taken as a director in order to be aware of any relevant audit information and to establish that the Company's auditors are aware of that information.

AUDITORS

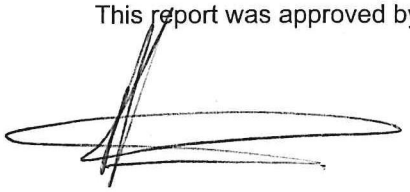
The auditors, Bishop Fleming LLP, will be proposed for reappointment in accordance with section 485 of the Companies Act 2006.

SMALL COMPANIES NOTE

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

DIRECTORS' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022

This report was approved by the board and signed on its behalf.



M C Hankins
Director

Date: 28/11/22

North Parade
Bridge Road
Bath
BA2 4EX

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF BATH CRICKET SERVICES LIMITED

OPINION

We have audited the financial statements of Bath Cricket Services Limited (the 'Company') for the year ended 31 March 2022, which comprise the Statement of Income and Retained Earnings, the Statement of Financial Position and the related notes, 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 Financial Reporting Standard 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 Company's affairs as at 31 March 2022 and of its loss 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 Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the Company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the United Kingdom, including the Financial Reporting Council's Ethical Standard and we have fulfilled our other 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 opinion.

CONCLUSIONS RELATING TO GOING CONCERN

In auditing the financial statements, we have concluded that the directors' 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 Company'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 directors with respect to going concern are described in the relevant sections of this report.

OTHER INFORMATION

The other information comprises the information included in the Annual Report other than the financial statements and our Auditors' Report thereon. The directors are responsible for the other information contained within the Annual Report. 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. 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 course of 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 this gives rise to a material misstatement in the financial statements themselves. 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.

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF BATH CRICKET SERVICES LIMITED (CONTINUED)

OPINION 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 Directors' Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Directors' 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 Company and its environment obtained in the course of the audit, we have not identified material misstatements in the Directors' Report.

We have nothing to report in respect of the following matters in relation to which 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 directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the directors were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the Directors' Report and from the requirement to prepare a Strategic Report.

RESPONSIBILITIES OF DIRECTORS

As explained more fully in the Directors' Responsibilities Statement set out on page 1, the directors 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 directors 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 directors are responsible for assessing the 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 directors either intend to liquidate the Company or to cease operations, or have no realistic alternative but to do so.

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF BATH CRICKET SERVICES LIMITED (CONTINUED)

As a result of the inherent limitations of an audit, there is a risk that not all irregularities, including a material misstatement in the financial statements or non compliance with regulation, will be detected by us. This risk increases the further removed compliance with a law and regulation is from the events and transactions reflected in the financial statements, given we will be less likely to be aware of it, or should the irregularity occur as a result of fraud rather than a one off error, as this may involve intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our Auditors' Report.

USE OF OUR REPORT

This report is made solely to the 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 Company's members those matters we are required to state to them in an Auditors' 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 Company and the Company's members, as a body, for our audit work, for this report, or for the opinions we have formed.

David Butler FCA (Senior Statutory Auditor)
for and on behalf of
Bishop Fleming LLP
Chartered Accountants
Statutory Auditors
10 Temple Back
Bristol
BS1 6FL
Date: 5. December 2022

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF BATH CRICKET SERVICES LIMITED (CONTINUED)

AUDITORS' 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 Auditors' 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:

- We have considered the nature of the industry and sector, control environment, and business performance including the design of remuneration policies;
- We have considered the results of enquiries with management, the directors, and representatives from the parent company in relation to their own identification and assessment of the risks of irregularities within the entity;
- We have reviewed the documentation of key processes and controls and performed walkthroughs of transactions to confirm that the systems are operating in line with documentation.

As a result of these procedures, we have considered the opportunities and incentives that may exist within the organisation for fraud and identified the highest area of risk to be in relation to revenue recognition, with a particular risk in relation to year-end cut-off. In common with all audits under ISAs (UK) we are also required to perform specific procedures to respond to the risk of management override.

We have also obtained an understanding of the legal and regulatory frameworks that the Company operates in, focusing on provisions of those laws and regulations that had a direct effect on the determination of material amounts and disclosures in the financial statements. The key laws and regulations we considered in this context included the UK Companies Act, FRS 102 and UK tax legislation. In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which may be fundamental to the Company's ability to operate or avoid a material penalty. These included data protection legislation, health and safety regulations, and employment law.

Our procedures to respond to risks identified included the following:

- Reviewing the financial statement disclosures and testing to supporting documentation to assess compliance with provisions of relevant laws and regulations described as having a direct effect on the financial statements;
- Enquiring of management in relation to actual and potential claims or litigation;
- Performing analytical procedures to identify unusual or unexpected relationships that may indicate risks of material misstatement due to fraud;
- Reviewing board meeting minutes;
- Performing detailed transactional testing in relation to the recognition of revenue with a particular focus around the year-end cut off; and
- In addressing the risk of fraud through management override of controls, testing the appropriateness of journal entries and other adjustments; assessing whether the judgments made in accounting estimates are indicative of potential bias; and evaluating the business rationale of significant transactions that are unusual or outside the normal course of business.

We also communicated identified laws and regulations and potential fraud risks to all team members involved in the engagement and remained alert to possible indicators of fraud or non-compliance with laws and regulations throughout the audit.

BATH CRICKET SERVICES LIMITED

STATEMENT OF INCOME AND RETAINED EARNINGS
FOR THE YEAR ENDED 31 MARCH 2022

	2022 £	2021 £
Turnover	**134,567**	30,192
Cost of sales	**(56,368)**	(14,002)
Gross profit	**78,199**	16,190
Administrative expenses	**(116,732)**	(111,260)
Operating loss	**(38,533)**	(95,070)
Loss after tax	**(38,533)**	(95,070)
Retained earnings at the beginning of the year	**(95,070)**	-
	(95,070)	-
Loss for the year	**(38,533)**	(95,070)
Retained earnings at the end of the year	**(133,603)**	(95,070)

The notes on pages 10 to 12 form part of these financial statements.

BATH CRICKET SERVICES LIMITED
REGISTERED NUMBER:04706759

STATEMENT OF FINANCIAL POSITION
AS AT 31 MARCH 2022

	Note		2022 £		2021 £
Current assets					
Stocks		**3,377**		858	
Debtors: amounts falling due within one year	5	**7,040**		7,416	
Cash at bank and in hand		**22,687**		26,236	
		33,104		34,510	
Creditors: amounts falling due within one year	6	**(166,706)**		(129,579)	
Net current liabilities			**(133,602)**		(95,069)
Total assets less current liabilities			**(133,602)**		(95,069)
Net liabilities			**(133,602)**		(95,069)
Capital and reserves					
Called up share capital	7		**1**		1
Profit and loss account			**(133,603)**		(95,070)
			(133,602)		(95,069)

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime and in accordance with the provisions of FRS 102 Section 1A - small entities.

The financial statements were approved and authorised for issue by the board and were signed on its behalf by:

M C Hankins
Director

Date: 28/11/22

The notes on pages 10 to 12 form part of these financial statements.

1. GENERAL INFORMATION

Bath Cricket Services Limited is a private company, limited by shares and is incorporated in the United Kingdom and registered in England and Wales. The registered number is 04706759 and the address of the registered office is North Parade, Bridge Road, Bath, BA2 4EX.

2. ACCOUNTING POLICIES

2.1 BASIS OF PREPARATION OF FINANCIAL STATEMENTS

The financial statements have been prepared under the historical cost convention unless otherwise specified within these accounting policies and in accordance with Section 1A of Financial Reporting Standard 102, the Financial Reporting Standard applicable in the UK and the Republic of Ireland and the Companies Act 2006.

The following principal accounting policies have been applied:

2.2 GOING CONCERN

Despite the net current liabilities of £133,602, the accounts have been prepared on a going concern basis. In reaching this decision the Directors through its discussions with its ultimate parent company believe that this is an appropriate basis on which to prepare the accounts. The parent company has agreed to support the company, where necessary.

2.3 REVENUE

Turnover is recognised to the extent that it is probable that the economic benefits will flow to the Company and the turnover can be reliably measured. Turnover is measured as the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes. The following criteria must also be met before turnover is recognised:

Sale of goods

Turnover from the sale of goods is recognised when all of the following conditions are satisfied:

- the Company has transferred the significant risks and rewards of ownership to the buyer;
- the Company retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the goods sold;
- the amount of turnover can be measured reliably;
- it is probable that the Company will receive the consideration due under the transaction; and
- the costs incurred or to be incurred in respect of the transaction can be measured reliably.

Rendering of services

Turnover from a contract to provide services is recognised in the period in which the services are provided in accordance with the stage of completion of the contract when all of the following conditions are satisfied:

- the amount of turnover can be measured reliably;
- it is probable that the Company will receive the consideration due under the contract;
- the stage of completion of the contract at the end of the reporting period can be measured reliably; and
- the costs incurred and the costs to complete the contract can be measured reliably.

2. ACCOUNTING POLICIES (continued)

2.4 STOCKS

Stocks are stated at the lower of cost and net realisable value, being the estimated selling price less costs to complete and sell. Cost is based on the cost of purchase on a first in, first out basis. Work in progress and finished goods include labour and attributable overheads.

At each reporting date, stocks are assessed for impairment. If stock is impaired, the carrying amount is reduced to its selling price less costs to complete and sell. The impairment loss is recognised immediately in profit or loss.

2.5 DEBTORS

Short-term debtors are measured at transaction price, less any impairment. Loans receivable are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method, less any impairment.

2.6 CASH AND CASH EQUIVALENTS

Cash is represented by cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours. Cash equivalents are highly liquid investments that mature in no more than three months from the date of acquisition and that are readily convertible to known amounts of cash with insignificant risk of change in value.

2.7 CREDITORS

Short-term creditors are measured at the transaction price. Other financial liabilities, including bank loans, are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method.

2.8 FINANCIAL INSTRUMENTS

The Company only enters into basic financial instrument transactions that result in the recognition of financial assets and liabilities like trade and other debtors and creditors, loans from banks and other third parties, loans to related parties and investments in ordinary shares.

3. AUDITORS' REMUNERATION

	2022	2021
	£	£
Fees payable to the Company's auditor and its associates for the audit of the Company's annual financial statements	**3,275**	3,175

The Company has taken advantage of the exemption not to disclose amounts paid for non audit services as these are disclosed in the group accounts of the parent Company.

4. EMPLOYEES

The Company has no employees other than the directors, who did not receive any remuneration (2021: £NIL).

5. DEBTORS

	2022 £	2021 £
Trade debtors	**2,598**	1,260
Other debtors	**3,701**	5,099
Prepayments and accrued income	**741**	1,057
	7,040	7,416

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Trade creditors	**2,719**	1,133
Amounts owed to group undertakings	**154,481**	122,774
Other creditors	**5,346**	559
Accruals and deferred income	**4,160**	5,113
	166,706	129,579

7. SHARE CAPITAL

	2022 £	2021 £
ALLOTTED, CALLED UP AND FULLY PAID		
1 (2021: 1) Ordinary share of £1.00	**1**	1

8. RELATED PARTY TRANSACTIONS

Bath Cricket Services Limited distributed £nil (2021: £nil) to its parent undertaking during the year. During the year Bath Cricket Services Limited made purchases of £110,170 (2021: £106,604) from its parent. At the year end date, Bath Cricket Services Limited owed its parent £154,481 (2021: £122,774).

9. CONTROLLING PARTY

Bath Cricket Services Limited is a wholly owned subsidiary undertaking of Bath Cricket Club. Bath Cricket Club is both a company limited by guarantee registered in England and Wales and a registered charity.

Bath Cricket Club prepares group accounts, which are available to the public from the Charity Commission. The registered office is North Parade, North Parade Bridge Road, Bath, BA2 4EX.

DETAILED PROFIT AND LOSS ACCOUNT
FOR THE YEAR ENDED 31 MARCH 2022

	2022 £	2021 £
Turnover	**134,567**	30,192
Cost of sales	**(56,368)**	(14,002)
GROSS PROFIT	**78,199**	16,190
LESS: OVERHEADS		
Administration expenses	**(116,732)**	(111,260)
OPERATING LOSS	**(38,533)**	(95,070)
LOSS FOR THE YEAR	**(38,533)**	(95,070)

SCHEDULE TO THE DETAILED ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2022

	2022 £	2021 £
TURNOVER		
Car park receipts	**3,568**	7,186
Bar sales	**95,301**	13,718
Catering sales	**19,047**	2,663
Room hire	**16,651**	6,625
	134,567	30,192

	2022 £	2021 £
COST OF SALES		
Bar purchases	**36,474**	9,636
Catering costs	**11,018**	2,086
Hospitality costs	**8,876**	2,280
	56,368	14,002

	2022 £	2021 £
ADMINISTRATION EXPENSES		
Management fees	**106,656**	76,858
Licence fees	**701**	1,433
Auditors' remuneration	**3,275**	3,175
Accountancy fees	**575**	575
Bank charges	**2,712**	856
Sundry expenses	**-**	50
Royalties payable	**2,813**	28,313
	116,732	111,260

BATH CRICKET CLUB

England & Wales - Charity number 1100812

Accounts

Registered number: 04677231
Charity number: 1100812

BATH CRICKET CLUB

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2021

Bishop Fleming

BATH CRICKET CLUB

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BATH CRICKET CLUB

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 MARCH 2021

Trustees	D O Hilton, President M C Hankins, Chairman D E Bean G Brown A J Linnett S A Mount K Young
Company registered number	04677231
Charity registered number	1100812
Registered office and principal operating office	Bath Cricket Club North Parade Bridge Road Bath BA2 4EX
Company secretary	Karen Young
Independent auditors	Bishop Fleming LLP Chartered Accountants 10 Temple Back Bristol BS1 6FL
Bankers	Barclays Bank plc 37 Milsom Street Bath BA1 1DW
Solicitors	Bates, Wells & Braithwaite LLP 2-6 Cannon Street London EC4M 6YH
Insurance Brokers	Club Insure Ltd Romero House, 8 Airport West Lancaster Way Yeadon Leeds LS19 7ZA

TRUSTEES REPORT
FOR THE YEAR ENDED 31 MARCH 2021

The Trustees present their report and the audited financial statements of the Club and its subsidiary for the year. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) in preparing the annual report and financial statements of the Club.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the Club's governing document, 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 published on 16 July 2014.

STRUCTURE

The club started operating on 1 April 2003 as a company limited by guarantee and as a registered charity with Articles of Association, which were last amended on 6 November 2014. The Club has a wholly owned trading subsidiary - Bath Cricket Services Limited (BCSL).

GOVERNANCE AND MANAGEMENT

The Management Committee (MC) or Board of Trustees has eight members who are elected to designated posts from a voting membership of (in a non-COVID year) over 150 persons. This membership pool contains a range of skills, knowledge, and experience to support in various ways the purposes of the club and interested persons can attend MC meetings by invitation to offer new ideas and challenge. On appointment, new MC members are appraised of their duties as trustees of a charity and as company directors and further training is offered when necessary.

The MC comprise the key management personnel in charge of directing and controlling the charity whilst the full-/part-time professional staff run and operate the charity on a day-to-day basis ensuring core activities meet high standards, as well as providing support to volunteers. The MC meets or receives electronic updates around six times each year to control the club operations and finances, however, due to COVID all MC meetings were held using the Zoom platform in the financial year.

The governance and management structure of the Club continues to be effective at supervisory and operational levels with balanced control, appropriate delegation of financial responsibilities and appropriate running of cricket activities. All roles and responsibilities within the club are regularly reviewed to ensure the structure remains fit for purpose. Risk management continues to be afforded regular attention by the MC. Financial planning and performance, assisted by the board of BCSL, receives a high priority. Major risks have been reviewed and procedures put in place to manage those risks. Banking, collection, and payment controls are in-place, and a customised electronic financial accounting and management information system gives accurate recording of all transactions and provides assessment reports. Health & Safety is given a high priority and professional expertise sought when necessary. Insurance reviews are carried out annually.

All trustees give their time freely and no trustee remuneration was paid for their services, as a trustee, in the year. Details of trustee remuneration, expenses and related party transactions are disclosed in note 9 to the accounts.

The club requires ten full-/part-time professional staff and access to a pool of paid hospitality casuals and coaches for effective running of the club and it encourages non-playing volunteers to contribute to the club.

Volunteers, mainly non-playing members, but also some beneficiaries, are welcome to contribute to the running of the cricket club throughout the season.

Child welfare receives critical attention using customised procedures adopted under the aegis of the ECB (England & Wales Cricket Board). The club has Clubmark accreditation which recognises that best practices are in-place to develop and deliver high quality community cricket in a safe, effective, and child-friendly way. Following the introduction of the new Data Protection Act (GDPR) the club remains Cyber Essentials accredited and continues to take its responsibilities to ensure any personal data held at the club is secure seriously.

OBJECTIVES AND ACTIVITIES

The charitable objectives are to; promote community participation by providing facilities and services for playing cricket and to advance the education of children and young people. Supporting activities are conducted in the context of being an ECB-appointed Focus Club as a hub of the community cricket development network.

The MC has regard to the public benefit guidance of the Charity Commission in deciding which activities to undertake and its plans to meet the aims for public benefit. No detrimental or harmful effects or private benefits have been identified.

The MC understands the importance of continuing to make a valuable contribution to the wider community and consider it vital that the charitable purposes continue to be pursued with high standards which involves using the services of professionally qualified people.

The Club Plan

Since 2014 the MC has produced a Club Plan – a strategic framework to identify the core values and aspirations of the club. The 2018 review resulted the "Club Cricket and Community Plan", a set of objectives under five headings, "Our Game", "Our Facilities", "Our Clubhouse", "Our Community" and "Our Communication". Several important success areas were identified:

- Increasing participation and developing cricketers to benefit the game of cricket, not just at Bath Cricket Club, but also throughout Bath and the surrounding area.
- An expanded and more accessible community outreach programme designed to encourage and inspire healthy lifestyle choices.
- Relevant, timely and engaging communication with stakeholders.
- Financial, governance and operational management and controls that support the Club's charitable objectives alongside an empowered, motivated, and talented team.

The 2020 review identified a desire to grow the club's cricket and hospitality brand more widely in the community as well as recognising the importance of reducing the club's reliance on income from the car park. National lockdowns resulted in less local and visiting footfall in Bath and would have significantly impacted the car park income had it been open. The MC decided to wait to finalise this review until the end of 2021 to allow the club to focus on managing the financial and operational challenges posed by COVID and to ensure it remained relevant in a post COVID environment.

The development content of these plans is updated annually, on-line, on the ECB's County Board Management System to maintain Focus Club status and continue to qualify for grants, participate in the collation of national statistics and enable the ECB to determine support resources.

The MC considers that the following summaries illustrate how the club achieves its charitable aims for public benefit.

ACHIEVEMENTS AND PERFORMANCE

COVID-19 had given rise to challenging times both on and off the field during the 2020 playing season and the MC were hopeful the club could return to a more normal training and playing experience during the 2021 season. In practice, the Director of Cricket and his team continued to face significant challenges delivering cricket in line with Government and ECB guidelines and should again be congratulated for providing an environment where all players could confidently enjoy playing cricket at the club and all fixtures were able to be fulfilled. The club has a 'gender-neutral' approach to cricket development and is a leading community cricket club for female cricket.

Senior Cricket

- Attendance at men's training was excellent with most Thursday evenings seeing over 40-50 players training during two sessions in a COVID secure environment. Women and girls only training continued to take place on a Friday evening.

- The Men's 1st XI finished third in the West of England premier League (WEPL). After a slow start due to poor weather, the team recovered well to become title contenders by the middle of the season.

- Our women enjoyed an impressive season with The Wanderers 1st XI retaining the Southwest Women's Regional Premier League title, winning 7 of their 9 fixtures and the 2nd XI victorious in the Gloucestershire women and girls' competition with 6 wins and 1 defeat.

- In 2019 the Men's 2nd XI was promoted to WEPL Premier 2 for first time in the club's history. Unfortunately, a mixture of loss of individuals from the 2019 squad and poor player availability meant the team fell short of the standard of cricket required. Relegation back to Bristol Northeast WEPL will give this group of players the chance to rebuild their confidence and become more competitive in 2022.

- Our Men's 3rd XI was also promoted in 2019 to Bristol and District League Division 1. The team enjoyed a challenging and ultimately successful season finishing just above the relegation zone.

- Our 4th XI won the Bristol and District Division 5 league – a magnificent achievement for this group of male and female players who are already looking forward to testing themselves in Division 4 next season.

- The club won the National Club 40 over cup competition for the first time in its history with an 81-run win against Sandiacre CC. This prestigious final was played at the stunning Wormsley CC, and the team were rewarded with a trip to Lords to play the MCC.

- The clubs run in the National T20 competition ended at the regional final stage against a strong Potterne team.

- The Somerset T20 Major Cup continued to be an excellent opportunity for our talented younger players to have exposure to top level club cricket. In 2021 we lost in the quarter final to Lansdown CC.

- The John Downey Trophy was won by Bath CC after winning 2 of the 3 games played. The trophy commemorates the life of John Downey and replaces the Hatchet Trophy which had been contested between the clubs since 1967.

TRUSTEES REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021

Looking ahead to 2022, we are planning for a full season of fixtures in the West of England Premier League and the Bath and District Leagues as well as difficult job of defending a national title. To achieve this, the club remains committed to investing in high quality coaching and providing excellent training facilities. The club will continue to run the Southwest Women's cricket league and support the development of the women's game.

Youth Cricket - Boys and Girls

The 2020 cricket season had been far from normal for our youth members but using the insight we had gained into how future training and matches could be organized to increase enjoyment, motivation and experience we were excited to get started in 2021.

The main change made was to reduce the number of junior squads from 12 to 10 and the number of players in each squad by 4-6 children. This resulted an enhanced experience. There were more opportunities to learn new skills and develop existing ones through more contact time with their personal squad coach to the chance to participate in more matches. As a result, our strong team of experienced and enthusiastic coaches delivered 84 'on the pitch' hours (75 hours in 2019) of coaching for our junior members across the summer (training and matches).

Our boys and girls played an impressive 120 competitive games of junior cricket with our 10 squads competing in four different competitions (Bath and District Youth Cricket League, BDYCL Cup, National Cup and Lady Taverners ECB Girls Competition). This compares with 132 games played in 2019 – the last pre COVID season - the reduction being a mixture of less squads but more games per squad. Some highlights include:

- The U11 Arrows were dominant throughout the season winning every match to bring the BDYCL league title back to North Parade – a result of bowlers becoming more consistent and batters confidence to play some wonderfully extravagant shots.
- The hardworking and keen to improve U13 Axes finished runners up to Hinton Charterhouse in the BDYCL league - an unfortunate mixture of poor weather and the COVID 'pingdemic' impacting their playing opportunities.
- The U13's progressed to the County Cup Final held at BCC where they were defeated by a strong Taunton St Andrews team.
- The U15 Samurai's performed well throughout the season finishing runners up in the BDYCL league to their arch-rivals Lansdown.
- The U15's won BDYCL League Cup defeating HSV CC with a strong all-round performance
- The girls Bath Daggers team won 5 of 11 fixtures in Boys U13 North BDYCL league

Our developing partnership with King Edwards School in Bath allowed us to use their Bathampton site for U13 training and matches which freed up more space for other age groups at North Parade. Our ground staff also continued to keep the outdoor nets available whenever possible during weekend fixtures to encourage family engagement and inclusion in club life. If we do not have the practice and/or playing capacity to welcome every player that comes our way, we continue to actively point them to other local clubs.

Community Cricket, Engagement, and Initiatives

Community Cricket Coach

- **Schools**
  During 2021 our community cricket coach continued to engage with several local primary schools (St Martins Garden Primary, Moorlands School, Bathampton, Roundhill) and new schools, St Saviours and Mulberry Park, all of whom are unable to provide any regular cricket experiences.

  Working across the school years 3-6 (children ages 7-11), sessions were delivered which typically included an introduction to the benefits of a healthy and active lifestyle, improvement in physical literacy – agility, balance, and coordination as well as cricket specific skills - catching, striking, and throwing. Additionally, the sessions also promoted the development of teamwork, discipline, respect, and resilience. The long-term placement at St Vigor & St John Primary school in Chilcompton continued and a new placement at Farrington Gurney C of E school began, both aimed at raising awareness and enjoyment of cricket and to encourage the pupils to migrate over to Chilcompton cricket club's youth section.

- **Chance to Shine**
  Working closely with Somerset Cricket Board, we delivered over 160 hours of the "Chance to Shine" programme for children in Key Stage One (assemblies, curriculum coaching and mini festivals) compared to 50 hours last year.

- **Super 1s Disability Cricket**
  Our support for disability cricket has gone from strength to strength. These fun sessions, played with a softer ball, are aimed at young people aged 12-25 years of age with mild/moderate learning difficulties or with a physical disability. In 2021 our Community Coach continued to deliver sessions at Three Ways school in Bath as well and started at the Margaret Coat Centre (at St Martins Garden Primary school) for children on the autism spectrum.

- **Mentoring**
  Thanks to the support of a new sponsor, Curlew Capital, the club will begin a new community engagement initiative in autumn 2021 mentoring twenty nominated children with behavioral and/or learning challenges in a weekly one to one session designed to help dampen anxiety and rebuild confidence. We are also excited to be advertising for a second community cricket coaching role to help us deliver this exciting new programme.

  During the summer, the community coach mentored a junior club member who suffers from anxiety and chronic fatigue syndrome.

- **Street Cricket**
  A first in Bath! We delivered 4 sessions at St Martins Garden Primary school of the fast-paced version of the game played with a tapeball in a small, enclosed space. Aimed at making cricket accessible to young people throughout the country, street cricket offers a different way into the sport. The sessions were free, children didn't need to bring any equipment and could wear whatever they like.

ECB All Stars and Dynamos Cricket
In 2020, the club decided to provide the 8-week ECB initiative, 'All Stars' cricket, in its place of its Stumpers programme. Unfortunately, due to COVID-19 restrictions, the twenty-eight families that signed up were unable to experience the sessions, however we were delighted to welcome fifty-three children to All Stars and 20 children to Dynamo's cricket in 2021. It is a fantastic way of welcoming lots of new families to the club with many of the All Stars becoming eligible to move into our Under 9 Gladiators.

Cricket Camps
It has been another very successful summer for our cricket camps delivering activities for children ages 6-12 over twenty-five days in July and August. We have been especially pleased to welcome lots of new faces and families to these camps and for the first year we had some junior coaches join us as part of their work experience. We are now busy preparing for our October and December holiday camps.

Our advanced cricket camp option proved as popular as ever with all sixteen days sold out almost as soon as advertised. These camps support the migration of players from soft to hard ball cricket particularly when they have outgrown the traditional camp activities.

Autumn Cricket
The busy 8-week programme of autumn cricket at Kingswood and King Edwards Schools (whilst our own indoor school in unavailable) starts on the 4 October 2021. All are welcome to attend to develop their skills during the winter. This winter we have also introduced a new 8-week U19's programme to keep these young adults interested in cricket and engaged with senior cricket at the club.

Engagement with the Elderly
As in 2020, COVID 19 meant we were unable to build on our initiative to invite residents from local care homes to North Parade to enjoy a game and homemade cricket tea. If safe to do so the club is looking forward to welcoming more residents in 2022.

Grounds
Our full professional grounds staff work extremely hard to produce some excellent playing and practice surfaces at North Parade and Brownsword.

We continue to invest in our grounds through the replacement of old and obsolete equipment. We are also supporting our grounds staff through their Level 2 Groundsmanship NVQ via Bridgwater College. Two members of the grounds staff visited Lords Cricket ground and spent time with the Head Groundsman as part of their professional development.

MEMBERSHIP

The number of playing members is limited by the club's ability to operate at its capacity of facilities and services.

The Club has a fee-paying membership which is concessionary for specific groups, for example, youth and female cricketers. It also has a hardship policy in place to ensure the opportunity to benefit is available to all potential players with beneficiaries being substantially subsidised from the surplus generated from trading activities.

The COVID-19 outbreak meant the club took the decision to introduce a one-off, reduced "return to cricket" senior and junior membership fee for the 2020 playing season, reflecting the shorter training, and playing time and to encourage players back to playing cricket in a safe and enjoyable environment.

Senior and junior memberships for the 2021 playing season returned to normal including fees for the playing and training facilities, coaching and club membership as well as an additional compulsory sum for a new training and playing clothing bundle. The clothing was provided to the players at cost and allowed the club to fully benefit from the first year of the sponsorship deal with its new main sponsor McKenzie & Co Financial Consultants.

The club was also delighted to welcomed back many of its non-playing members in 2021.

COMMUNICATION

Electronic communication was already the preferred method of communicating club information including charitable and community news, social activities, match day information and team selection. COVID cemented the importance of these platforms. The club's website underwent a significant redesign early in 2020 and now mirrors the sites of many professional county cricket clubs. Social media channels include @bathcricket on Twitter, bathcricket on Facebook, bathcricket on Instagram and theboundary@bcc on Instagram. Due to COVID face-to-face meetings with specific interest groups within the Club for example, a Parents Forum were not held but will be reinstated as soon as appropriate to do so.

FINANCIAL REVIEW

Trading Subsidiary – BCSL

The business success of key off-field supporting activities is essential to the enabling the club to achieve its charitable objectives. Financial performance is reviewed regularly to ensure trade and services and other income sources, together with cost savings, generate enough surplus to meet cash generation needs and strategic investment aims.

BCSL has for many years accounted for two main trading revenue sources - the Pay & Display car park income and the club's hospitality offering called, "The Boundary".

In January 2020, the main Pay & Display car park was closed to enable the student accommodation project to begin. During the closure, compensation is being paid to the club by the developer which is being accounted for in the club's financial statements, as the club is the landowner. When the car park reopens in 2022 the pay & display income will return to being accounted for in the books of BCSL, operated under a licence from the club.

As the main car park was closed for the whole of the 2020-21 financial year, BCSL results include "The Boundary" and car park permit income from the club's small 'Archway' car park only. Additionally, along with the rest of the hospitality industry, "The Boundary" was hit very hard by the COVID 19 pandemic and the legally enforced restrictions on when it was allowed to trade.

The annual income of £23k vs £130k in 2020 reflects the clubhouse only trading in July and August 2020. After costs, which include the intercompany royalty and management recharge, no surplus was generated so there was no donation to the club.

Whilst the car park remains closed in 2021-22, it is anticipated a small surplus will be generated if there are no further restrictions placed on "The Boundary" trading hours.

Bath Cricket Club

The Development Project

As highlighted in the 2019-20 Trustee report the impact of the global pandemic and the first national lockdown in March 2020 gave rise to the significant economic contraction and huge uncertainty in the financial markets. This caused a significant delay to the legal completion of the student development project, which in turn contributed to a substantial net outgoing of resources in the 2019-20 financial year. Therefore, the MC is pleased to report all the legal documentation did successfully complete in October 2020, which resulted in the expected substantial net incoming of resources in the 2020 financial year. In summary,

- The club granted a leasehold estate (Headlease) of the whole of the existing car park to Gilltown Limited who is the developer of the student accommodation.
- Gilltown in turn assigned its leasehold estate to its funder Curlew Alternative Tenth Property L.P.

- Once Gilltown has substantially completed the development of the student accommodation, car park, indoor school and space above the indoor school, the funder will grant a leasehold estate (Underlease) to the club of the car park, gym, new indoor cricket school and space above the new indoor cricket school.
- Our new indoor school will be handed back ready for fitting out in December 2021 and the car park handed back in the spring of 2022.

Financial Summary

Total Incoming Resources for the Club were £3,426,440 and Total Resources Expended were £592,620 giving Net Incoming Resources for the year of £2,833,820.

The principal reasons for the large increase in incoming resources in 2021 compared to 2020 can be attributed to an increase in donations and legacies of £154,715 relating to support received from the Government in 2021 due to COVID-19 namely, furlough and hospitality specific sector grants and £2,831,112 paid on the legal completion of the student development project in 2021 together with Car Park closure compensation of £359,608 to the club included in Other Income.

The principal reasons for the decrease in outgoing resources in 2021 compared to 2020 can be attributed to one off professional fees and costs of £140,075 associated with the student development project, including the purchase of the access strip and bank from BNES, and the loss on the disposal of assets of £114,220 resulting from the demolition of the indoor school property and its fixtures and fittings accounted for in 2020.

The operating surplus (before depreciation, loss on sale of fixed assets and bank charges) is £2,920,436 compared to operating loss of £99,643 in 2020.

Trading Subsidiary Donation
As noted earlier in this report there was no donation made to the club in 2021 whilst the car park compensation income is accounted for in other income in Bath Cricket Club.

Charitable Activities
Expenditure was £422,489 compared with the previous year of £546,525 primarily due to a decrease in office and other costs (where professional fees are accounted for). The main direct costs of cricket services (at £157,940) and coaching (at £105,968), being the core costs associated with cricket practice and matches for the beneficiaries, amount to 62% of the total Charitable Activities Expenditure.

Raising Funds
Expenditure was £170,131 compared to £406,846 in 2020 primarily due to professional costs incurred on projects in 2020.

Capital Expenditure
Capital expenditure during the period was £267,018 and included £150,000 to purchase the access strip and bank from BNES.

Our first and most urgent project following receipt of monies from the student development project was to obtain planning permission to demolish the old and very tired pavilion at the Brownsword ground and erect a new one. The order was placed for the new pavilion in December 2020 with groundwork commencing in the New Year and the MC is pleased to report the new pavilion was finished in sufficient time to allow players and visitors to enjoy the new facilities during the second half of the 2021 playing season. The final investment will be in the region of £150,000 of which £76,000 was incurred in 2021 and it will benefit all parts of the club from juniors to our women's section as well as our 3rd and 4th team players. This investment allows the club to make better use of this facility during the winter and as a first step we are pleased to report that Bath Arsenal junior footballers are using the facility to play their 7 and 9-a-side matches at weekends.

The club also invested in a reconditioned John Deere triple mower at a cost of £7,500.

Cash Reserves
The MC has always placed a high priority on managing working capital which has proved crucial during both 2020 and 2021. The MC has the power under the Articles of Association to make any investment it considers appropriate. The MC reserves policy is to maintain current cash reserves of around one third of annual consolidated income, subject to any significant investment plans.

Cash reserves increased to £2.6 million over the period because of the project completing. The unrestricted funds at the end of the year were £4,314,184 compared with £1,480,364 in 2020 and restricted funds were £nil.

The club took advantage of the favourable rates and repayment terms of the Government Bounce Back loan scheme and secured the full £50,000 in February 2021. The first repayment of interest and capital is due in March 2022.

FUTURE PLANS

The significant windfall income received by the club following completion of the student development project brings with it increased responsibility and the MC is determined the maximise the benefits it will bring the club for existing, former, and future members.

- As already reported significant investment has already happened at the Brownsword ground in the form of a new clubhouse.
- We expect our new indoor cricket school to be handed back to us for internal fitting (floor, lights, nets etc) in December 2021 and we anticipate being able to use it for winter training from February in 2022.
- The car park will continue to be an important source of income for the club. It is expected to re-open in June 2022 with 110 spaces. A tender document has been sent to several car park operators to enable the club to find the right business to partner with. We are looking for excellent customer focus and innovative/intelligent technology to tailor a parking management solution which will provide both a long term, sustainable source of income and the flexibility we need for our cricket activity and Boundary events. The car park will open with 10 electric charging bays and the capacity to increase this to c. 50% of the spaces in the future.
- The MC has engaged with a local architect to look at options for redeveloping and/or extending the clubhouse and we expect to have some initial plans ready to share with members before the end of 2021.
- The club plans to sign a new 10-year lease with Network Rail for a parcel of land behind the clubhouse which could be used for storage and staff parking

TRUSTEES REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021

STATEMENT OF MC MEMBERS' RESPONSIBILITIES

The MC Members (who are also directors of the club for the purposes of company law) are responsible for preparing their Annual Report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).

Company law requires the MC members to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the group and the Club and of the incoming resources and application of resources, including the income and expenditure, of the group for that period.

In preparing these financial statements, the MC Members are required to:

- Select suitable accounting policies and then apply them consistently
- Observe the methods and principles in the Charities SORP
- Make judgements and estimates that are reasonable and prudent
- State whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Club will continue in operation

The MC Members are responsible for keeping adequate accounting records that disclose, with reasonable accuracy at any time, the financial position of the club 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 club and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

DISCLOSURE OF INFORMATION TO THE AUDITORS

In so far as the MC Members are aware, there is no relevant audit information of which the Club's auditor is unaware, and the MC Members have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

AUDITORS

A resolution will be proposed at the Annual General Meeting that Bishop Fleming LLP be re-appointed as auditors for the ensuing year.

SMALL COMPANY PROVISIONS

This report has been prepared in accordance with the small companies' regime under the Companies Act 2006.

Signed on behalf of the MC Members on 8 November 2021

M Hankins
Chairman

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF BATH CRICKET CLUB

OPINION

We have audited the financial statements of Bath Cricket Club (the 'parent charitable company') and its subsidiaries (the 'group') for the year ended 31 March 2021 which comprise the Consolidated Statement of Financial Activities, the Consolidated Balance Sheet, the Charity Balance Sheet, the Consolidated Statement of Cash Flows and the related notes, 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 Financial Reporting Standard 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 Group's and of the parent charitable company's affairs as at 31 March 2021 and of the Group's 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 and the Charities Act 2011.

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 Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the Group in accordance with the ethical requirements that are relevant to our audit of the financial statements in the United Kingdom, including the Financial Reporting Council's Ethical Standard, and we have fulfilled our other 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 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 Group's or the parent charitable company'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 other information comprises the information included in the Annual Report other than the financial statements and our Auditors' Report thereon. The Trustees are responsible for the other information contained within the Annual Report. 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. 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 course of 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 this gives rise to a material misstatement in the financial statements themselves. 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.

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF BATH CRICKET CLUB (CONTINUED)

OPINION 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 for the financial year for which the financial statements are prepared is consistent with the financial statements.
- 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 our 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 Trustees' Report.

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

- the parent charitable company has not kept adequate and sufficient accounting records, or returns adequate for our audit have not been received from branches not visited by us; or
- the parent charitable company 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' exemptions 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 purposes 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 Group's and the parent 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 Group or the parent charitable company or to cease operations, or have no realistic alternative but to do so.

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF BATH CRICKET CLUB (CONTINUED)

AUDITORS' 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 Auditors' 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:

- We have considered the nature of the sector, control environment and financial performance;
- We have considered the results of enquiries with management and members in relation to their own identification and assessment of the risk of irregularities within the entity; and
- We have reviewed the documentation of key processes and controls and performed walkthroughs of transactions to confirm that the systems are operating in line with documentation.
- we have considered the matters discussed among the audit engagement team regarding how and where fraud might occur in the financial statements and potential indicators of fraud.

As a result of these procedures, we have considered the opportunities and incentives that may exist within the organisation for fraud and identified the highest area of risk to be in relation to revenue recognition, with a particular risk in relation to year-end cut off. In common with all audits under ISAs (UK) we are also required to perform specific procedures to respond to the risk of management override.

We have also obtained understanding of the legal and regulatory frameworks that the Group operates in, focusing on provisions of those laws and regulations that had a direct effect on the determination of material amounts and disclosures in the financial statements. The key laws and regulations we considered in this context included the Charities Act 2011, Charity SORP 2019, FRS 102 and the terms and conditions attaching to material grants received by the Charity.

In addition, we considered the provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which may be fundamental to the Group's ability to operate or avoid a material penalty.

Our procedures to respond to risks identified included the following:

- Reviewing the financial statement disclosures and testing to supporting documentation to assess compliance with provisions of relevant laws and regulations described as having a direct effect on the financial statements;
- Performing analytical procedures to identify unusual or unexpected relationships that may indicate risks of material misstatement due to fraud;
- Reviewing board meeting minutes;
- Enquiring of management in relation to actual and potential claims or litigations;
- Performing detailed transactional testing in relation to the recognition of revenue, with a particular focus around year-end cut off; and
- In addressing the risk of fraud through management override of controls, testing the appropriateness of journal entries and other adjustments.

We also communicated identified laws and regulations and potential fraud risks to all members of the engagement team and remained alert to possible indicators of fraud or non-compliance with laws and regulations throughout the audit.

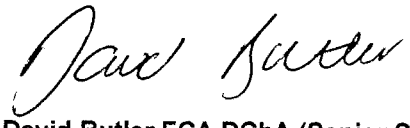
INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF BATH CRICKET CLUB (CONTINUED)

As a result of the inherent limitations of an audit, there is a risk that not all irregularities, including a material misstatement in financial statements or non-compliance with regulation, will be detected by us. The risk increases the further removed compliance with a law and regulation is from the events and transactions reflected in the financial statements, given we will be less likely to be aware of it, or should the irregularity occur as a result of fraud rather than a one off error, as this may involve intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our Auditors' 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, and to the charitable company's trustees, as a body, Part 4 of the Charities (Accounts and Reports) Regulations 2008. 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 Auditors' 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 its members, as a body, for our audit work, for this report, or for the opinions we have formed.



David Butler FCA DChA (Senior Statutory Auditor)
for and on behalf of
Bishop Fleming LLP
Chartered Accountants
Statutory Auditors
10 Temple Back
Bristol
BS1 6FL

Date: 10/12/2021

CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2021

	Note	Unrestricted funds 2021 £	Total funds 2021 £	*Total funds 2020 £*
Income from:				
Donations and legacies	3	**178,164**	**178,164**	*31,557*
Charitable activities	4	**16,516**	**16,516**	*55,403*
Other trading activities	5	**41,040**	**41,040**	*476,963*
Other income	6	**3,190,720**	**3,190,720**	*92,952*
Total income		**3,426,440**	**3,426,440**	*656,875*
Expenditure on:				
Raising funds	7	**170,131**	**170,131**	*406,846*
Charitable activities		**422,489**	**422,489**	*546,525*
Total expenditure		**592,620**	**592,620**	*953,371*
Net movement in funds		**2,833,820**	**2,833,820**	*(296,496)*
Reconciliation of funds:				
Total funds brought forward		**1,480,364**	**1,480,364**	*1,776,860*
Net movement in funds		**2,833,820**	**2,833,820**	*(296,496)*
Total funds carried forward		**4,314,184**	**4,314,184**	*1,480,364*

The Consolidated Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 20 to 32 form part of these financial statements.

BATH CRICKET CLUB
REGISTERED NUMBER:04677231

CONSOLIDATED BALANCE SHEET
AS AT 31 MARCH 2021

	Note		2021 £		2020 £
Fixed assets					
Tangible assets	12		**1,802,560**		1,618,611
			1,802,560		1,618,611
Current assets					
Stocks	14	**3,247**		3,000	
Debtors	15	**61,416**		64,901	
Cash at bank and in hand		**2,610,309**		94,727	
		2,674,972		162,628	
Creditors: amounts falling due within one year	16	**(115,848)**		(300,875)	
Net current assets / (liabilities)			**2,559,124**		(138,247)
Total assets less current liabilities			**4,361,684**		1,480,364
Creditors: amounts falling due after more than one year	17		**(47,500)**		-
Total net assets			**4,314,184**		1,480,364
Charity funds					
Restricted funds	18		-		-
Unrestricted funds	18		**4,314,184**		1,480,364
Total funds			**4,314,184**		1,480,364

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:

M C Hankins
Chairman
Date: 8 November 2021

The notes on pages 20 to 32 form part of these financial statements.

BATH CRICKET CLUB
REGISTERED NUMBER:04677231

CHARITY BALANCE SHEET
FOR THE YEAR ENDED 31 MARCH 2021

	Note		2021 £		2020 £
Fixed assets					
Tangible assets	12		**1,802,560**		1,618,611
Investments	13		**1**		1
			1,802,561		1,618,612
Current assets					
Stocks	14	**2,389**		-	
Debtors	15	**176,774**		142,034	
Cash at bank and in hand		**2,584,075**		14,547	
		2,763,238		156,581	
Creditors: amounts falling due within one year	16	**(109,045)**		(294,829)	
Net current assets / (liabilities)			**2,654,193**		(138,248)
Total assets less current liabilities			**4,456,754**		1,480,364
Creditors: amounts falling due after more than one year	17		**(47,500)**		-
Total net assets			**4,409,254**		1,480,364
Charity funds					
Restricted funds	18		**-**		-
Unrestricted funds	18		**4,409,254**		1,480,364
Total funds			**4,409,254**		1,480,364

The Charity's net movement in funds for the year was £2,928,890 (2020 - £(296,502)).

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:

M C Hankins
Chairman
Date: 8 November 2021

The notes on pages 20 to 32 form part of these financial statements.

BATH CRICKET CLUB

CONSOLIDATED STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2021

	2021 £	2020 £
Cash flows from operating activities		
Net cash used in operating activities	**2,779,009**	(28,878)
Cash flows from investing activities		
Proceeds from the sale of tangible fixed assets	**-**	8,863
Purchase of tangible fixed assets	**(263,427)**	(40,712)
Net cash used in investing activities	**(263,427)**	**(31,849)**
Change in cash and cash equivalents in the year	**2,515,582**	**(60,727)**
Cash and cash equivalents at the beginning of the year	**94,727**	155,454
Cash and cash equivalents at the end of the year	**2,610,309**	94,727

The notes on pages 20 to 32 form part of these financial statements

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

1. GENERAL INFORMATION

The company is a company limited by guarantee incorporated in the United Kingdom and registered in England and Wales and also a charity registered with the Charity Commission in England and Wales. The members of the company are the Trustees named on page 1. 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. The address of the registered office is given on page 1.

2. ACCOUNTING POLICIES

2.1 BASIS OF PREPARATION OF FINANCIAL STATEMENTS

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - 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), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Bath Cricket Club 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.

The Consolidated Statement of Financial Activities (SOFA) and Consolidated Balance Sheet consolidate the financial statements of the Charity and its subsidiary undertaking. The results of the subsidiary are consolidated on a line by line basis.

The Charity has taken advantage of the exemption allowed under section 408 of the Companies Act 2006 and has not presented its own Statement of Financial Activities in these financial statements.

2.2 GOING CONCERN

The Trustees have also carefully considered the recent events concerning COVID-19 and believe that the going concern basis is still appropriate for these financial statements.

2.3 INCOME

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Grants are included in the Consolidated Statement of Financial Activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance Sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Other income is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

2. ACCOUNTING POLICIES (continued)

2.4 EXPENDITURE

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on raising funds includes all expenditure incurred by the Group to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Group's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

2.5 GOVERNMENT GRANTS

Government grants relating to tangible fixed assets are treated as deferred income and released to the Consolidated Statement of Financial Activities over the expected useful lives of the assets concerned. Other grants are credited to the Consolidated Statement of Financial Activities as the related expenditure is incurred.

2.6 TANGIBLE FIXED ASSETS AND DEPRECIATION

Tangible fixed assets costing £100 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives.

Depreciation is provided on the following bases:

Freehold property	- no depreciation on land. Freehold buildings are depreciated on a straight line basis at 2% per annum
Long-term leasehold property	- straight line basis over 250 years
Short-term leasehold property	- straight line basis over the life of the lease
Motor vehicles	- 25% reducing balance basis
Fixtures and fittings	- cricket machinery and equipment - 20% straight line. All other furniture, fixtures and equipment - 10% straight line

2.7 INVESTMENTS

Investments in subsidiaries are valued at cost less provision for impairment.

2. ACCOUNTING POLICIES (continued)

2.8 STOCKS

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads.

2.9 DEBTORS

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

2.10 CASH AT BANK AND IN HAND

Cash at bank and 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.

2.11 LIABILITIES AND PROVISIONS

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Consolidated Statement of Financial Activities as a finance cost.

2.12 FINANCIAL INSTRUMENTS

The Group only 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 with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.13 PENSIONS

The Group operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Group to the fund in respect of the year.

2.14 FUND ACCOUNTING

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

3. INCOME FROM DONATIONS AND LEGACIES

	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Donations and grants	-	-	400
Government grants	154,715	**154,715**	1,126
Membership subscriptions	23,449	**23,449**	30,031
	178,164	**178,164**	31,557
TOTAL 2020	31,557	31,557	

Included within government grants is £113,872 received under the Coronavirus Job Retention Scheme.

4. INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Youth coaching	16,516	**16,516**	55,403
TOTAL 2020	55,403	55,403	

5. INCOME FROM OTHER TRADING ACTIVITIES

Income from non charitable trading activities

	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Facility Hire, Events and Sponsorship	10,870	**10,870**	21,908
Car park income	7,164	**7,164**	324,801
Hospitality - Bar	13,718	**13,718**	78,222
Hospitality - Catering	2,663	**2,663**	40,667
Hospitality - Other	6,625	**6,625**	11,365
	41,040	**41,040**	476,963
TOTAL 2020	476,963	476,963	

6. OTHER INCOMING RESOURCES

	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Compensation for loss of income	359,608	**359,608**	92,952
Student development project	2,831,112	**2,831,112**	-
	3,190,720	**3,190,720**	92,952
TOTAL 2020	92,952	92,952	

7. EXPENDITURE ON RAISING FUNDS

FUNDRAISING TRADING EXPENSES

	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Car Park Services	43	**43**	337
Operations and Hospitality wages	27,994	**27,994**	54,991
Cricket Events and Tournaments	14,963	**14,963**	21,187
Hospitality costs of sales	14,002	**14,002**	53,761
Support costs	113,129	**113,129**	276,570
	170,131	**170,131**	406,846
TOTAL 2020	406,846	406,846	

8. ANALYSIS OF EXPENDITURE BY ACTIVITIES

	Activities undertaken directly 2021 £	Support costs 2021 £	Total funds 2021 £	Total funds 2020 £
Cricket Services	157,940	-	**157,940**	152,760
Coaching	105,968	-	**105,968**	98,397
Education	874	-	**874**	3,168
Donations Made	-	-	**-**	3,480
Support costs	-	157,707	**157,707**	288,720
	264,782	157,707	**422,489**	546,525
TOTAL 2020	257,805	288,720	546,525	

Analysis of support costs

	Fundraising expenses £	Charitable activities £	Total 2021 £	Total 2020 £
Gain/loss on disposals	**9,531**	**-**	**9,531**	114,220
Salaries and Wages	**70,507**	**10,682**	**81,189**	101,328
Promotion	**959**	**3,837**	**4,796**	2,426
Communication	**1,449**	**5,794**	**7,243**	4,243
Utilities	**2,151**	**8,599**	**10,750**	10,432
Insurance	**1,778**	**7,111**	**8,889**	10,704
Depreciation	**14,707**	**58,830**	**73,537**	70,164
Computing	**466**	**1,866**	**2,332**	4,199
Stationery	**23**	**90**	**113**	149
Printing and Mailing	**79**	**317**	**396**	1,207
Consumables	**354**	**1,417**	**1,771**	3,915
Repairs and Maintenance	**1,805**	**7,218**	**9,023**	4,215
Cleaning	**1,000**	**3,998**	**4,998**	7,098
Travel & Subsistence	**-**	**2,951**	**2,951**	26,215
Bank charges and interest	**1,346**	**2,202**	**3,548**	12,469
Governance costs - audit and accountancy	**-**	**14,905**	**14,905**	11,510
Consultancy costs	**-**	**-**	**-**	5,000
Office and other costs	**6,974**	**27,890**	**34,864**	175,796
	113,129	**157,707**	**270,836**	565,290

9. AUDITORS' REMUNERATION

The auditors' remuneration amounts to an auditor fee of £7,150 (2020 - £7,150), and accounting, taxation and other services of £7,755 (2020 - £4,025).

10. STAFF COSTS

	Group 2021 £	Group 2020 £
Wages and salaries	**279,520**	292,212
Social security costs	**22,155**	21,647
Contribution to defined contribution pension schemes	**2,180**	803
	303,855	314,662

The average number of persons employed by the Charity during the year was as follows:

	Group 2021 No.	Group 2020 No.
Management	**4**	4
Hospitality	**1**	1
Groundsmen	**2**	2
Coaching	**9**	19
Casuals - Hospitality	**7**	11
	23	37

No employee received remuneration amounting to more than £60,000 in either year.

11. TRUSTEES' REMUNERATION AND EXPENSES

During the year, one or more Trustees has been paid remuneration or has received other benefits from an employment with the Charity.

K. Young was paid remuneration of £40,422 (2020: £32,536) during the year in respect of her work in the finance department.

A.J. Linnett, received fees and expenses of £3,254 (2020: £2,630) in respect of photography provided to the Club.

These payments were made under the legal authority set out in the Club's memorandum of Association for services provided to the Club other than in their role as Trustees.

During the year ended 31 March 2021, expenses totalling £NIL were reimbursed or paid directly to Trustees (2020 - £158 to 1 Trustee).

12. TANGIBLE FIXED ASSETS

GROUP AND COMPANY

	Freehold property £	Long-term leasehold property £	Short-term leasehold property £	Motor vehicles £	Fixtures and fittings £	Total £
COST OR VALUATION						
At 1 April 2020	**1,600,867**	**-**	**23,460**	**9,445**	**527,544**	**2,161,316**
Additions	**98,286**	**150,000**	**-**	**-**	**18,732**	**267,018**
Disposals	**(3,591)**	**-**	**-**	**-**	**(9,302)**	**(12,893)**
At 31 March 2021	**1,695,562**	**150,000**	**23,460**	**9,445**	**536,974**	**2,415,441**
DEPRECIATION						
At 1 April 2020	**181,513**	**-**	**23,460**	**4,132**	**333,600**	**542,705**
Charge for the year	**23,627**	**300**	**-**	**1,328**	**48,282**	**73,537**
On disposals	**(571)**	**-**	**-**	**-**	**(2,790)**	**(3,361)**
At 31 March 2021	**204,569**	**300**	**23,460**	**5,460**	**379,092**	**612,881**
NET BOOK VALUE						
At 31 March 2021	**1,490,993**	**149,700**	**-**	**3,985**	**157,882**	**1,802,560**
At 31 March 2020	1,419,354	-	-	5,313	193,944	1,618,611

Included in Freehold property is freehold land carried at a cost of £87,500 (2020: £87,500) which is not depreciated.

13. FIXED ASSET INVESTMENTS

CHARITY	Investments in subsidiary companies £
COST OR VALUATION	
At 1 April 2020	1
AT 31 MARCH 2021	1

PRINCIPAL SUBSIDIARIES

The following was a subsidiary undertaking of the Charity:

Name	Company number	Registered office or principal place of business	Class of shares	Holding
Bath Cricket Services Limited	04706759	North Parade, Bridge Road, Bath, BA2 4EX	Ordinary	100%

The financial results of the subsidiary for the year were:

Name	Income £	Expenditure £	Profit/(Loss) for the year £	Net liabilities £
Bath Cricket Services Limited	**30,192**	**125,262**	**(95,070)**	**(95,069)**

14. STOCKS

	Group 2021 £	Group 2020 £	Company 2021 £	Company 2020 £
Finished goods and goods for resale	**3,247**	3,000	**2,389**	-

15. DEBTORS

	Group 2021 £	Group 2020 £	Company 2021 £	Company 2020 £
DUE WITHIN ONE YEAR				
Trade debtors	**33,861**	30,352	**32,601**	23,238
Amounts owed by group undertakings	**-**	-	**122,774**	97,035
Other debtors	**11,487**	13,606	**6,388**	1,190
Prepayments and accrued income	**16,068**	20,943	**15,011**	20,571
	61,416	64,901	**176,774**	142,034

16. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	Group 2021 £	Group 2020 £	Company 2021 £	Company 2020 £
Bank overdrafts	**17,806**	6,091	**17,806**	6,091
Bank loans	**2,500**	112,538	**2,500**	112,538
Trade creditors	**50,425**	135,230	**49,292**	133,416
Other taxation and social security	**7,434**	16,951	**7,434**	16,951
Deferred income - receipts in advance	**9,493**	18,678	**8,934**	18,052
Accruals	**28,190**	11,387	**23,079**	7,781
	115,848	300,875	**109,045**	294,829

All deferred income relates to short term transactions and is released in the following period.

Creditors falling due within one year includes £nil (2020: £112,538) in respect of a bank loan, on which security has been given by the club. The interest rate on the loan is base rate + 2.56%.

Creditors falling due within one year includes £50,000 (2020: £nil) in respect of a government bounce back loan, on which no security has been provided.

The aggregate of the bank loans of £nil (2020: £112,538) is secured on the Freehold Property and represents 0% (2020: 7%) of the net book value of the Freehold Property at 31 March 2021.

17. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	Group 2021 £	Group 2020 £	Company 2021 £	Company 2020 £
Bank loans	**47,500**	-	**47,500**	-

18. STATEMENT OF FUNDS

STATEMENT OF FUNDS - CURRENT YEAR

	Balance at 1 April 2020 £	Income £	Expenditure £	Balance at 31 March 2021 £
UNRESTRICTED FUNDS				
Reserves	**1,480,364**	**3,426,440**	**(592,620)**	**4,314,184**

STATEMENT OF FUNDS - PRIOR YEAR

	Balance at 1 April 2019 £	Income £	Expenditure £	Balance at 31 March 2020 £
UNRESTRICTED FUNDS				
Reserves	1,776,860	656,875	(953,371)	1,480,364

The funds of the charity are all unrestricted funds and therefore no analysis of net assets between funds is required.

19. RECONCILIATION OF NET MOVEMENT IN FUNDS TO NET CASH FLOW FROM OPERATING ACTIVITIES

	Group 2021 £	Group 2020 £
Net income/expenditure for the year (as per Statement of Financial Activities)	**2,833,820**	(296,496)
ADJUSTMENTS FOR:		
Depreciation charges	**72,966**	70,164
Loss on the sale of fixed assets	**6,512**	114,221
Decrease/(increase) in stocks	**(247)**	1,111
Decrease/(increase) in debtors	**3,485**	(34,649)
Increase/(decrease) in creditors	**(137,527)**	116,771
NET CASH PROVIDED BY/(USED IN) OPERATING ACTIVITIES	**2,779,009**	(28,878)

20. ANALYSIS OF CASH AND CASH EQUIVALENTS

	Group 2021 £	Group 2020 £
Cash in hand	**2,610,309**	94,727
TOTAL CASH AND CASH EQUIVALENTS	**2,610,309**	94,727

21. ANALYSIS OF CHANGES IN NET DEBT

	At 1 April 2020 £	Cash flows £	At 31 March 2021 £
Cash at bank and in hand	**94,727**	**2,515,582**	**2,610,309**
Bank overdrafts repayable on demand	**(6,091)**	**(11,715)**	**(17,806)**
Debt due within 1 year	**(112,538)**	**110,038**	**(2,500)**
Debt due after 1 year	**-**	**(47,500)**	**(47,500)**
	(23,902)	**2,566,405**	**2,542,503**

22. PENSION COMMITMENTS

The group operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the group in an independently administered fund. The pension cost charge represents contributions payable by the group to the fund and amounted to £766 (2020 - £180) were payable to the fund at the balance sheet date and are included in creditors.

23. RELATED PARTY TRANSACTIONS

During the year, family members related to M. Hankins received £10,240 from the club in respect of repairs and maintenance work undertaken (2020: £23,090).

Additionally, three family members related to the Trustees provided casual labour to the club and received a total of £1,755 in remuneration in the year (2020: £6,284).