

Registered number: 04677231
Charity number: 1100812

BATH CRICKET CLUB

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2021

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

BATH CRICKET CLUB

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.

BATH CRICKET CLUB

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

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.

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

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.

BATH CRICKET CLUB

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.

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

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.

BATH CRICKET CLUB

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

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 is 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.

**TRUSTEES REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 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.

BATH CRICKET CLUB

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

- Once Giltown 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.

BATH CRICKET CLUB

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

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 to 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

BATH CRICKET CLUB

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.

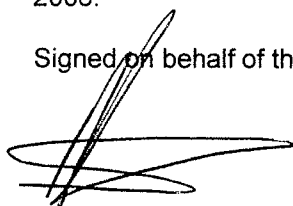
AUDITORS

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

BATH CRICKET CLUB

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.

BATH CRICKET CLUB

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.

BATH CRICKET CLUB

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

BATH CRICKET CLUB

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.

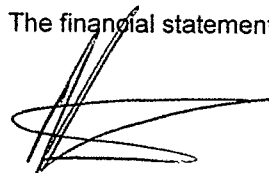
BATH CRICKET CLUB
REGISTERED NUMBER:04677231
CONSOLIDATED BALANCE SHEET
AS AT 31 MARCH 2021

	Note	2021 £	2020 £
Fixed assets			
Tangible assets	12	1,802,560	1,618,611
		<u>1,802,560</u>	<u>1,618,611</u>
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
		<u>2,674,972</u>	<u>162,628</u>
Creditors: amounts falling due within one year	16	(115,848)	(300,875)
Net current assets / (liabilities)		<u>2,559,124</u>	<u>(138,247)</u>
Total assets less current liabilities		<u>4,361,684</u>	<u>1,480,364</u>
Creditors: amounts falling due after more than one year	17	(47,500)	-
Total net assets		<u><u>4,314,184</u></u>	<u><u>1,480,364</u></u>
Charity funds			
Restricted funds	18	-	-
Unrestricted funds	18	4,314,184	1,480,364
Total funds		<u><u>4,314,184</u></u>	<u><u>1,480,364</u></u>

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
		<u>1,802,561</u>	<u>1,618,612</u>
Current assets			
Stocks	14	2,389	-
Debtors	15	176,774	142,034
Cash at bank and in hand		2,584,075	14,547
		<u>2,763,238</u>	<u>156,581</u>
Creditors: amounts falling due within one year	16	(109,045)	(294,829)
Net current assets / (liabilities)		<u>2,654,193</u>	<u>(138,248)</u>
Total assets less current liabilities		<u>4,456,754</u>	<u>1,480,364</u>
Creditors: amounts falling due after more than one year	17	(47,500)	-
Total net assets		<u><u>4,409,254</u></u>	<u><u>1,480,364</u></u>
Charity funds			
Restricted funds	18	-	-
Unrestricted funds	18	4,409,254	1,480,364
Total funds		<u><u>4,409,254</u></u>	<u><u>1,480,364</u></u>

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:

[Signature]
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.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

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.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

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.

BATH CRICKET CLUB

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

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
	<u>178,164</u>	<u>178,164</u>	<u>31,557</u>
TOTAL 2020	<u>31,557</u>	<u>31,557</u>	

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	<u>16,516</u>	<u>16,516</u>	<u>55,403</u>
TOTAL 2020	<u>55,403</u>	<u>55,403</u>	

BATH CRICKET CLUB

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

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
	<u>41,040</u>	<u>41,040</u>	<u>476,963</u>
TOTAL 2020	<u>476,963</u>	<u>476,963</u>	

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	-
	<u>3,190,720</u>	<u>3,190,720</u>	<u>92,952</u>
TOTAL 2020	<u>92,952</u>	<u>92,952</u>	

BATH CRICKET CLUB

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

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
	<u>170,131</u>	<u>170,131</u>	<u>406,846</u>
TOTAL 2020	<u>406,846</u>	<u>406,846</u>	

BATH CRICKET CLUB

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

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
	<u>264,782</u>	<u>157,707</u>	<u>422,489</u>	<u>546,525</u>
TOTAL 2020	<u>257,805</u>	<u>288,720</u>	<u>546,525</u>	

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
	<u>113,129</u>	<u>157,707</u>	<u>270,836</u>	<u>565,290</u>

BATH CRICKET CLUB

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

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
	<u>303,855</u>	<u>314,662</u>

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
	<u>23</u>	<u>37</u>

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).

BATH CRICKET CLUB

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

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.

BATH CRICKET CLUB

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

13. FIXED ASSET INVESTMENTS

	Investments in subsidiary companies £
CHARITY	
COST OR VALUATION	
At 1 April 2020	1
AT 31 MARCH 2021	<u>1</u>

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	<u>3,247</u>	<u>3,000</u>	<u>2,389</u>	<u>-</u>

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

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	-

BATH CRICKET CLUB

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

18. STATEMENT OF FUNDS

STATEMENT OF FUNDS - CURRENT YEAR

	Balance at 1 April 2020 £	Income £	Expenditure £	Balance at 31 March 2021 £
UNRESTRICTED FUNDS				
Reserves	<u>1,480,364</u>	<u>3,426,440</u>	<u>(592,620)</u>	<u>4,314,184</u>

STATEMENT OF FUNDS - PRIOR YEAR

	Balance at 1 April 2019 £	Income £	Expenditure £	Balance at 31 March 2020 £
UNRESTRICTED FUNDS				
Reserves	<u>1,776,860</u>	<u>656,875</u>	<u>(953,371)</u>	<u>1,480,364</u>

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)	<u>2,833,820</u>	<u>(296,496)</u>
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	<u>2,779,009</u>	<u>(28,878)</u>

BATH CRICKET CLUB

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

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).