

Registered number: 04677231
Charity number: 1100812

BATH CRICKET CLUB

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

BATH CRICKET CLUB

CONTENTS

	Page
Reference and Administrative Details of the Charity, its Trustees and Advisers	1
Trustees' Report	2
Independent Auditors' Report on the Financial Statements	14 - 17
Consolidated Statement of Financial Activities	18
Consolidated Balance Sheet	19
Charity Balance Sheet	20
Consolidated Statement of Cash Flows	21
Notes to the Financial Statements	22 - 35

BATH CRICKET CLUB

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.

BATH CRICKET CLUB

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.

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

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.

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

- **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:

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

- 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

BATH CRICKET CLUB

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

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

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

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.

BATH CRICKET CLUB

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

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.

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

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

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

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.

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

- **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 to 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.

BATH CRICKET CLUB

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

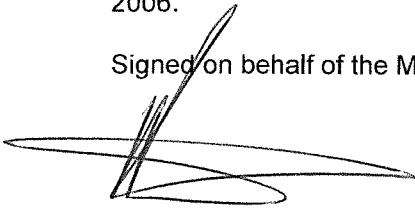
AUDITORS

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.....

A handwritten signature in black ink, consisting of a series of loops and a long horizontal stroke, positioned above the printed name and title.

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.

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: 5 September 2023

BATH CRICKET CLUB

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
		<u>2,834,564</u>	<u>1,930,642</u>
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
		<u>1,527,653</u>	<u>2,484,089</u>
Creditors: amounts falling due within one year	19	(145,452)	(132,969)
Net current assets		<u>1,382,201</u>	<u>2,351,120</u>
Total assets less current liabilities		<u>4,216,765</u>	<u>4,281,762</u>
Creditors: amounts falling due after more than one year	20	(29,167)	(39,167)
Total net assets		<u><u>4,187,598</u></u>	<u><u>4,242,595</u></u>
Charity funds			
Restricted funds	21	-	-
Unrestricted funds	21	4,187,598	4,242,595
Total funds		<u><u>4,187,598</u></u>	<u><u>4,242,595</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: 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

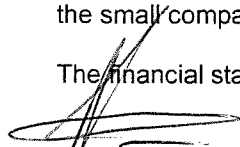
	Note	2023 £	2022 £
Fixed assets			
Tangible assets	15	2,834,564	1,930,642
Investments	16	1	1
		<u>2,834,565</u>	<u>1,930,643</u>
Current assets			
Debtors	18	228,143	217,808
Cash at bank and in hand		1,379,371	2,387,658
		<u>1,607,514</u>	<u>2,605,466</u>
Creditors: amounts falling due within one year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

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

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

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.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

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.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

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.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

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.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

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
	<u>30,289</u>	<u>30,289</u>	<u>52,265</u>
TOTAL 2022	<u>52,265</u>	<u>52,265</u>	

4. INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Youth coaching	81,639	81,639	83,072
	<u>83,072</u>	<u>83,072</u>	
TOTAL 2022	<u>83,072</u>	<u>83,072</u>	

BATH CRICKET CLUB

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

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
	<u>296,872</u>	<u>296,872</u>	<u>185,477</u>
TOTAL 2022	<u>185,477</u>	<u>185,477</u>	

6. INVESTMENT INCOME

	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Investment income	16,578	16,578	-
	<u>16,578</u>	<u>16,578</u>	<u>-</u>

7. OTHER INCOMING RESOURCES

	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Compensation for loss of income	207,817	207,817	376,784
	<u>207,817</u>	<u>207,817</u>	<u>376,784</u>
TOTAL 2022	<u>376,784</u>	<u>376,784</u>	

BATH CRICKET CLUB

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

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
	<u>231,362</u>	<u>231,362</u>	<u>264,534</u>
TOTAL 2022	<u>264,534</u>	<u>264,534</u>	

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
	<u>267,070</u>	<u>189,760</u>	<u>456,830</u>	<u>504,653</u>
TOTAL 2022	<u>279,390</u>	<u>225,263</u>	<u>504,653</u>	

BATH CRICKET CLUB

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

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

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

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).

BATH CRICKET CLUB

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

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.

BATH CRICKET CLUB**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023****16. FIXED ASSET INVESTMENTS**

	Investments in subsidiary companies £
CHARITY	
COST OR VALUATION	
At 1 April 2022	1
AT 31 MARCH 2023	<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	234,868	197,887	36,981	96,621

17. STOCKS

	Group 2023 £	Group 2022 £
Finished goods and goods for resale	2,306	3,377
	<u>2,306</u>	<u>3,377</u>

BATH CRICKET CLUB

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

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.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

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

BATH CRICKET CLUB

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

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).