

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

**Report of the Trustees and**  
**Audited Financial Statements for the Year Ended 31 March 2024**  
**for**  
**BATH CRICKET CLUB**

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

# **BATH CRICKET CLUB**

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## **BATH CRICKET CLUB**

### **Reference and Administrative Details for the year ended 31 March 2024**

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

## **BATH CRICKET CLUB**

### **Report of the Trustees for the year ended 31 March 2024**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

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

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the Club's governing document, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland published on 16 July 2014.

#### **STRUCTURE**

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

#### **GOVERNANCE AND MANAGEMENT**

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

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

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

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

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

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

## **BATH CRICKET CLUB**

### **Report of the Trustees for the year ended 31 March 2024**

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

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

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## **BATH CRICKET CLUB**

### **Report of the Trustees for the year ended 31 March 2024**

#### **OBJECTIVES AND ACTIVITIES**

The charitable objectives of the club are to

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

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

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

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

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

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

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

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

#### **ACHIEVEMENTS AND PERFORMANCE**

##### **Cricket**

##### **Senior Cricket: Summer 2023**

###### **- Women's Cricket**

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

###### **- Men's Cricket**

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

## **BATH CRICKET CLUB**

### **Report of the Trustees for the year ended 31 March 2024**

#### **- Cup Competitions**

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

#### **- U19**

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

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

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

#### **- Other**

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

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

### **Senior Cricket: Summer 2024**

#### **- Women's Cricket**

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

#### **- Men's Cricket**

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

Unfortunately, the pre-season fixtures were washed out, indeed the weather was so poor in April, there was even talk of the first ever delay to the start of the season.

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

#### **- Cup Competitions**

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

## **BATH CRICKET CLUB**

### **Report of the Trustees for the year ended 31 March 2024**

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

#### **- U19**

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

#### **- The John Downey Trophy**

Was retained by Bath CC.

#### **- Bath President XI**

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

#### **- Other**

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

### **Junior Membership Cricket: Summer 2023**

The club retained its policy of every squad representing a school year to promote year group cohesion.

Local league and cup highlights in 2023 included:

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

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

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

### **Junior Membership Cricket: Summer 2024**

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

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

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



## **BATH CRICKET CLUB**

### **Report of the Trustees for the year ended 31 March 2024**

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

## BATH CRICKET CLUB

### Report of the Trustees for the year ended 31 March 2024

#### COMMUNITY CRICKET, MENTORING AND INITIATIVES

##### Bath Cricket Club Community Programmes

- **School holiday camps - Multi Activity/Football Frenzy Camps, Cricket Camps and Elite Cricket Groups**

In 2023, we reviewed our holiday cricket camps to make them more accessible and affordable, whilst also providing products to meet cricketing needs. This resulted in three new offerings:

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

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

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

- **Free School Meals Camps 2023 - HAF Programme**

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

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

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

- **Teacher Strike and School Inset Days**

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

Our next inset day is on 4th October 2024.

- **ECB All Stars and Dynamos Cricket**

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

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

- **Autumn Cricket**

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

## BATH CRICKET CLUB

### Report of the Trustees for the year ended 31 March 2024

This programme will be repeated this autumn.

- **New 'Old Boy's Fixtures**

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

- **Softball Festival**

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

- **Bath College Academy**

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

- **Early Morning Cricket**

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

- **Visiting schools and enrichment activities**

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

### Schools

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

- **Chance to Shine**

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

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

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

## **BATH CRICKET CLUB**

### **Report of the Trustees for the year ended 31 March 2024**

#### **- Mentoring**

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

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

#### **- Girls Secondary School Cricket**

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

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

This continued in 2024.

#### **Disability Cricket**

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

#### **Further Partnership initiatives with Somerset Cricket Foundation (SCF)**

#### **- Winter Programme**

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

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

#### **- Afghan refugee**

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

#### **- Mental Health**

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

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

## **BATH CRICKET CLUB**

### **Report of the Trustees for the year ended 31 March 2024**

#### **GROUNDNS**

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

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

#### **MEMBERSHIP**

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

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

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

#### **COMMUNICATION**

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

## BATH CRICKET CLUB

### Report of the Trustees for the year ended 31 March 2024

#### FINANCIAL REVIEW

##### Trading Subsidiary - BCSL

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

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

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

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

##### Bath Cricket Club

##### - **Financial Summary**

The Total Consolidated Incoming Resources (Income) for the Club were £637,289 and Total Consolidated Resources Expended (Expenditure) were £744,501 giving Net Outgoing Resources for the year of £107,212. This compares to Net Outgoing Resources in 2023 of £54,997.

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

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

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

##### - **Charitable Activities**

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

##### - **Raising Funds**

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

## BATH CRICKET CLUB

### Report of the Trustees for the year ended 31 March 2024

#### - **Support Costs**

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

#### - **Capital Expenditure**

Capital expenditure during the period was £58,544 which included:

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

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

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

#### - **Cash Reserves**

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

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

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

#### - **Cash Investment**

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

#### - **Loans**

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

### **FUTURE PLANS**

The significant windfall income generated by the student accommodation project brings with it increased responsibility and the MC is determined 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

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

## **BATH CRICKET CLUB**

### **Report of the Trustees for the year ended 31 March 2024**

#### **STATEMENT OF MC MEMBERS' RESPONSIBILITIES**

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

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

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

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

The MC Members are responsible for keeping adequate accounting records that disclose, with reasonable accuracy at any time, the financial position of the club and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the club and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

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

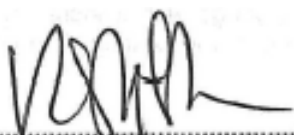
#### **STATEMENT AS TO DISCLOSURE OF INFORMATION TO AUDITORS**

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

#### **AUDITORS**

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

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

  
.....  
R S Sandford - Trustee



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

### **Opinion**

We have audited the financial statements of Bath Cricket Club (the 'charitable company') for the year ended 31 March 2024 which comprise the Statement of Financial Activities, the Statement of Financial Position, the Statement of Cash Flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2024 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

### **Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### **Conclusions relating to going concern**

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

### **Other information**

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

### **Opinions on other matters prescribed by the Companies Act 2006**

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

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

### **Matters on which we are required to report by exception**

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

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

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

### **Responsibilities of trustees**

As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

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

### **Our responsibilities for the audit of the financial statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

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

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

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

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

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

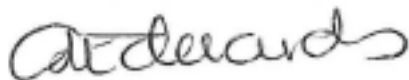
We assessed the risk of material misstatement in respect of fraud through our planning processes, and no significant risks were identified. We considered the risk of fraud through management override and, in response, we incorporated testing of manual journal entries into our audit approach.

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

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

### **Use of our report**

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



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

Date: 15/10/24

# BATH CRICKET CLUB

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

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


The notes form part of these financial statements

# BATH CRICKET CLUB

## Consolidated Statement of Financial Position 31 March 2024

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

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

  
R S Sandford - Trustee

The notes form part of these financial statements

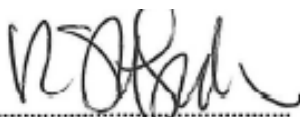
# BATH CRICKET CLUB

## Charity Statement of Financial Position 31 March 2024

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

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

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

  
R S Sandford - Trustee

The notes form part of these financial statements

# BATH CRICKET CLUB

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

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

The notes form part of these financial statements

# BATH CRICKET CLUB

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

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

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

### 2. ANALYSIS OF CHANGES IN NET FUNDS

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

The notes form part of these financial statements



## **BATH CRICKET CLUB**

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

#### **1. GENERAL INFORMATION**

The company is a company limited by guarantee incorporated in the United Kingdom and registered in England and Wales and also a charity registered with the Charity Commission in England and Wales. The members of the company are the Trustees named on page 1. In the event of the company being wound up, the liability in respect of the guarantee is limited to £1 per member of the company. The address of the registered office is given on page 1.

#### **2. ACCOUNTING POLICIES**

##### **Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

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

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

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

##### **Income**

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

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

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

##### **Expenditure**

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

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

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

All expenditure is inclusive of irrecoverable VAT.

## **BATH CRICKET CLUB**

### **Notes to the Financial Statements - continued for the year ended 31 March 2024**

#### **2. ACCOUNTING POLICIES - continued**

##### **Tangible fixed assets**

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

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

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

##### **Taxation**

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

##### **Fund accounting**

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

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

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

##### **Pension costs and other post-retirement benefits**

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

##### **Investments**

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

##### **Stocks**

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

##### **Government grants**

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

##### **Interest receivable**

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

##### **Trade debtors**

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

## **BATH CRICKET CLUB**

### **Notes to the Financial Statements - continued for the year ended 31 March 2024**

#### **2. ACCOUNTING POLICIES - continued**

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

##### **Cash and cash equivalents**

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

##### **Trade creditors**

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

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

##### **Pension costs and other post-retirement benefits**

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

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

##### **Liabilities and provisions**

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

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

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

##### **Financial Instruments**

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

# BATH CRICKET CLUB

## Notes to the Financial Statements - continued for the year ended 31 March 2024

### 3. DONATIONS AND LEGACIES

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

### 4. OTHER TRADING ACTIVITIES

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

### 5. INVESTMENT INCOME

	2024 Unrestricted funds £	2023 Total funds £
Investment income	<u>50,186</u>	<u>16,578</u>

### 6. INCOME FROM CHARITABLE ACTIVITIES

	2024 £	2023 £
Youth coaching Charitable Activities	<u>68,160</u>	<u>81,639</u>

### 7. OTHER INCOME

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

# BATH CRICKET CLUB

## Notes to the Financial Statements - continued for the year ended 31 March 2024

### 8. RAISING FUNDS

#### Other trading activities

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

### 9. CHARITABLE ACTIVITIES COSTS

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

### 10. SUPPORT COSTS

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

## BATH CRICKET CLUB

### Notes to the Financial Statements - continued for the year ended 31 March 2024

#### 11. NET INCOME/(EXPENDITURE)

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

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

#### 12. TRUSTEES' REMUNERATION AND BENEFITS

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

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

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

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

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

##### Trustees' expenses

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

#### 13. STAFF COSTS

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

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

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

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

# BATH CRICKET CLUB

## Notes to the Financial Statements - continued for the year ended 31 March 2024

### 14. AUDITORS' REMUNERATION

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

### 15. FIXED ASSET INVESTMENTS

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

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

### 16. TANGIBLE FIXED ASSETS

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

# BATH CRICKET CLUB

## Notes to the Financial Statements - continued for the year ended 31 March 2024

### 16. TANGIBLE FIXED ASSETS - continued

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

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

### 17. STOCKS

	Group 2024 £	Group 2023 £	Charity 2024 £	Charity 2023 £
Finished goods and goods for resale	<u>2,826</u>	<u>2,306</u>	-	-
	<u>2,826</u>	<u>2,306</u>	-	-

### 18. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

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



# BATH CRICKET CLUB

## Notes to the Financial Statements - continued for the year ended 31 March 2024

### 19. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

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

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

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

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

	Group 2024 £	Group 2023 £	Charity 2024 £	Charity 2023 £
Bank loans	<u>19,167</u>	<u>29,167</u>	<u>19,167</u>	<u>29,167</u>
	<u>19,167</u>	<u>29,167</u>	<u>19,167</u>	<u>29,167</u>

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

### 21. LOANS

An analysis of the maturity of loans is given below:

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

# BATH CRICKET CLUB

## Notes to the Financial Statements - continued for the year ended 31 March 2024

### 22. LEASING AGREEMENTS

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

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

### 23. MOVEMENT IN FUNDS

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

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

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

### Comparatives for movement in funds

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

## BATH CRICKET CLUB

### Notes to the Financial Statements - continued for the year ended 31 March 2024

#### 23. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	633,195	(688,192)	(54,997)
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>633,195</u>	<u>(688,192)</u>	<u>(54,997)</u>

#### 24. RELATED PARTY DISCLOSURES

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