

Registered number: 04677231
Charity number: 1100812

BATH CRICKET CLUB

TRUSTEES' REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

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BATH CRICKET CLUB

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 MARCH 2022

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

BATH CRICKET CLUB

TRUSTEES REPORT FOR THE YEAR ENDED 31 MARCH 2022

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 (effective 1 January 2019).

STRUCTURE

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

GOVERNANCE AND MANAGEMENT

The Management Committee (MC) or Board of Trustees has nine members who are elected to designated posts from the voting membership. This 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 2022

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

OBJECTIVES AND ACTIVITIES

The charitable objectives of the club are to

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

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

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

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

Since 2014, the MC has 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 delivering an expanded community outreach programme. The 2020 review added a new objective to grow the club's cricket and hospitality brand more widely in the community and recognised the club's reliance on income from the main car park (the national covid lockdowns would have had a significant negative impact on the club's finances). The next review is expected later in 2022 following the completion of the student accommodation and the re-opening of the main car park. This review will also include how the club responds to the current financial challenges posed by high inflation and soaring energy costs. 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 that the following summaries illustrate how the club achieves its charitable aims for public benefit. These summaries describe:

- The achievements and performances that sit behind the April 2021 to March 2022 financial results which includes the 2021 competitive cricket season
- The achievements and performances since April 2022 to provide stakeholders and interested parties more current information on the Club's activities – this includes the 2022 competitive cricket season.

ACHIEVEMENTS AND PERFORMANCE

Covid continued to provide challenges both on and off the field during the 2021 playing seasons and the Director of Cricket and his team should be recognised for providing an environment where players could confidently enjoy playing cricket at the club and where all fixtures were delivered in line with Government and ECB guidelines. From April 22, the MC is delighted to report a return to a normal spring and summer of training and fixtures.

**TRUSTEES REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022**

CRICKET

Senior Cricket: Summer 2021

- **Men's Cricket**

After a slow start due to poor weather, the 1st XI finished third in the West of England premier League (WEPL). In 2019, the 2nd XI had achieved promotion to WEPL Premier 2 for first time in the club's history but unfortunately a loss of individuals from the 2019 squad and poor player availability in 2021 contributed to relegation back to the Bristol Northeast WEPL. Our 3rd XI was also promoted in 2019 to the Bristol and District League Division 1 and enjoyed a challenging but ultimately successful season in 2021 finishing just above the relegation zone. Our 4th XI won the Bristol and District Division 5 league – a magnificent achievement for this group of men, women, and junior players.

- **Women's Cricket**

The club has a 'gender-neutral' approach to cricket development and is a leading community cricket club for female cricket. Our women enjoyed an impressive season with The Wanderers 1st XI retaining the Southwest Women's Regional Premier League title, winning seven of their nine fixtures and the 2nd XI were victorious in the Gloucestershire women and girls' competition with six wins and one defeat.

- **Senior Cup Competitions**

The club won the National Club 40 over cup competition for the first time in its history with an 81-run win against Sandiacre CC in the final. This prestigious match was played at the stunning Wormsley Cricket Club and the team were rewarded with a trip to Lords to play the MCC. The clubs run in the National T20 competition ended at the regional final stage against a strong Potterne team. The Somerset T20 Major Cup continued to be an excellent opportunity for our talented younger players to have exposure to top level club cricket and in 2021 we lost in the quarter final to Lansdown CC.

- **The John Downey Trophy**

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

Senior Cricket: Summer 2022

- **Men's Cricket**

Attendance at men's training was excellent - most Thursday evenings saw over 40 players training and enjoying supper afterwards in the clubhouse. Beautiful weather meant only one week of fixtures was lost to rain and members and spectators were treated to some fine individual and team performances at North Parade.

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 14-17 age group.

BATH CRICKET CLUB

TRUSTEES REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

- **Women's Cricket**

Women and girls training continued to take place in the prime Friday evening slot and was well attended. 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.

- **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.

Looking ahead to 2023, the Director of Cricket is planning for a full season of fixtures in the WEPL and the Bath and District Leagues. To achieve this, the club remains committed to investing in high quality coaching and providing excellent training facilities - including making full use of the new 3-lane indoor cricket centre. Our record run scoring overseas player is returning to Bath CC and the club is actively looking to recruit more senior players. The Southwest Women's cricket league will be disbanded and replaced with a new and exciting opportunity for our women – a WEPL ladies league with the top eight sides from Somerset, Wiltshire and Gloucestershire competing.

Junior Cricket: Summer 2021

The club made a conscious decision to reduce the number of junior squads from 12 to 10 and the number of players in each squad by four to six children to deliver a better experience - more opportunities for players to develop their skills with their own squad coach and the chance to participate in more matches. This resulted in our team of experienced and enthusiastic coaches delivering 84 'on the pitch' hours (75 hours in 2019) of coaching. If we do not have the practice and/or playing capacity to welcome every player that comes our way, we continue to actively point them to other local clubs.

Our juniors played an impressive 120 competitive games of junior cricket with our 10 squads competing in four different competitions (Bath and District Youth Cricket League, BDYCL Cup, National Cup and Lady Taverners ECB Girls Competition).

2021 highlights included a dominant display from the U11 Arrows - winning every match to bring the BDYCL U11 league title back to North Parade. The hardworking U13 Axes finished runners up to Hinton Charterhouse in the BDYCL U13 league. The U13's also reached the County Cup final where they were defeated by a strong Taunton St Andrews team. The girls Daggers team won five of their 11 fixtures in Boys U13 North BDYCL league, whilst the U15 Samurai's performed well throughout the season finishing runners up in the BDYCL U15 league to their arch-rivals Lansdown. The U15's also won BDYCL League Cup with a strong all-round performance

**TRUSTEES REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022**

Junior 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 this summer, 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. The MC would particularly like to recognize the efforts of their manager and coach in supporting and guiding this fine group of young players.

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 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.

The MC would also like to highlight the award of a British Empire Medal to former President Pat Colbourne in January 2022 which recognized his role in local cricket.

BATH CRICKET CLUB

TRUSTEES REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

COMMUNITY CRICKET, MENTORING, AND INITIATIVES

Schools

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

- **Chance to Shine**

During the 2021-22 financial year, working closely with Somerset Cricket Foundation (SCF), our community coaches delivered over 160 hours of the "Chance to Shine" programme for children in Key Stage One (assemblies, curriculum coaching and mini festivals). Working across the school years 3-6 (children ages 7-11), sessions were delivered which typically included an introduction to the benefits of a healthy and active lifestyle, improvement in physical literacy – agility, balance, and coordination as well as cricket specific skills - catching, striking, and throwing. Additionally, the sessions also promoted the development of teamwork, discipline, respect, and resilience.

Our coaches worked in St Martins Garden Primary, Moorlands, Bathampton, Roundhill, St Saviours and Mulberry Park schools, 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 and a new placement at Farrington Gurney C of E school began - both aimed at raising awareness and enjoyment of cricket and to encourage the pupils to migrate to Chilcompton cricket club's youth section

Since April 22, the coaches have also started to work in Widcombe Junior, St Andrew and St Johns' Catholic, St Philips Primary schools.

- **Mentoring**

Thanks to the support of a new sponsor, Curlew Capital, the club began a new community engagement initiative in the autumn of 2021 mentoring 20 nominated children with behavioral and/or learning challenges, in a weekly one to one session, designed to help dampen anxiety and rebuild confidence.

The sessions are one on one time with a trusted adult with the aim of allowing the pupils to reflect on their experiences in class and with their friends and their families. We work with the schools to set achievable tasks to not only raise performance in the classroom but their self confidence and self-esteem.

The club also provides each mentee with the Matthew Syed journal 'You are awesome.'

Since the start of April 22, the number of children benefitting from our mentoring programme has risen to 28. The MC is also delighted to report that Curlew has confirmed its support for this programme for a second year.

- **Girls Secondary School Cricket**

Together with the SCF and Chance to Shine the club focused on promoting cricket secondary school aged girls. Our coaches worked in Oldfield, Hayesfield, Ralph Allen and St Gregory's schools delivering a curriculum session which typically included a cricket taster and leadership skills for girls in year 10 as well as after school clubs. In total 20 hours were delivered in each school in the summer term.

BATH CRICKET CLUB

TRUSTEES REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

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 new after school cricket club. Due to its success, cricket has already resumed this September! It is also pleasing that some of the girls became club members as well as the schools Director of Sport starting to train at Bath CC.

- **Street Cricket**

We delivered four sessions in summer 2021 at St Martins Garden Primary school of the fast-paced version of the game played with a tapeball in a small, enclosed space.

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 2021 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.

The disability sports hub moved to Hayesfield school in Bath for its 2021/22 winter sessions where youngsters practiced their skills before moving outdoors to Hampset CC in the summer to play mini games.

Our community coaches also supported Table Cricket which is played on a table tennis table and proved to be particularly popular. During the spring term the emphasis was on learning the rules and looking at the tactics needed in a game to score points. This activity culminated in a tournament between six schools from all over Somerset.

Our coaches also supported the development new Super 1 coaches in Bristol.

Partnership initiatives with SCF

- **Winter Programme**

The club provides 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**

One of our community coaches became a Mental Health wellbeing champion after completing all the training set up by the SCF. 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 2021 we welcomed 53 children to All Stars and 20 children to Dynamo's cricket.

BATH CRICKET CLUB

TRUSTEES REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

In 2022, we moved the sessions to a Friday evening with 40 All Stars and 21 Dynamo's coming along. The programme remains a fantastic way of welcoming new families to the club and with the car park open next season it will make it easier for families to stay and enjoy some Friday evening hospitality. Additionally, two children who started their cricket experience in Dynamo's this year also played in junior teams for the club as they enjoyed themselves so much.

- **Cricket Camps 2021**

It was another very successful summer for our cricket camps delivering activities for children ages 6-12 over twenty-five days in July and August. We have been especially pleased to welcome lots of new faces and families to these camps and for the first year we had some junior coaches join us as part of their work experience. Our advanced cricket camp option proved as popular as ever with all sixteen days sold out almost as soon as advertised. These camps support the migration of players from soft to hard ball cricket particularly when they have outgrown the traditional camp activities.

Cricket Camps from April 2022

We have delivered Easter, Summer half term and summer holiday cricket camps and advanced camps since the end of the financial year. After experiencing lower than expected attendance at Easter, we surveyed parents and increased the length of the day as a result. To date in 2022, more than 200 children have enjoyed a cricket camp experience.

- **Autumn Cricket**

In October 2021, there was a busy 8-week programme of autumn cricket at Kingwood and King Edwards Schools (whilst our own indoor school was unavailable), with members and non-members all welcome to attend to develop their skills. A new 8-week U19's programme was also introduced to keep these young adults interested in cricket and engaged with senior cricket at the club.

The 2022 autumn cricket programme started in October in the new indoor cricket centre.

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 visited Lords Cricket ground and spent time with the Head Groundsman as part of their professional development.

Our developing partnership with King Edwards School in Bath enabled the club to use their Bathampton site for U13 training and matches in both 2021 and 2022 thus freeing up more space for other age groups at North Parade.

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

**TRUSTEES REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022**

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 2021 playing season – represented in these financial results - returned to normal after covid and included fees for matches, summer training facilities, summer coaching, club membership as well as an additional compulsory sum for a training and playing clothing bundle. The clothing was provided to the players at cost and allowed the club to fully benefit from the first year of the sponsorship deal with its new main sponsor McKenzie & Co Financial Consultants.

The MC reviewed the memberships fees in 2022 and agreed to increase the senior and junior membership to include winter 2022/23 training (previously paid for separately by juniors).

COMMUNICATION

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

FINANCIAL REVIEW

Trading Subsidiary – BCSL

The business success of key off-field supporting activities is essential to the enabling the club to achieve its charitable objectives. Financial performance is reviewed regularly to ensure trade and services and other income sources, together with cost savings, generate enough surplus to meet cash generation needs and strategic investment aims. The financial results of the subsidiary have, for many years, included two main sources of revenue - the Pay & Display car park income and the club's hospitality offering called, "The Boundary".

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

In 2022, The Boundary income was £130,999 compared to £23,006 in 2021 and £130,254 in 2020. The reduced income in 2021 reflected the impact of the global covid pandemic and specifically the UK Governments national lockdown policy which particularly affected the hospitality sector. 2022 saw The Boundary operating at near normal levels of activity during the summer months but unfortunately the emergence of the covid Omicron variant in the autumn resulted in the cancellation of a significant amount of Christmas business. Tight cost control continued to be exercised.

BATH CRICKET CLUB

TRUSTEES REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

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

Bath Cricket Club

- **The Development Project**

As highlighted in the 2020-21 Trustee report all the legal documentation for the student development project completed in October 2020 which resulted in the club granting a leasehold estate (Headlease) of the whole of the existing car park to Gilltown Limited - the developer of the student accommodation. Gilltown in turn, assigned its leasehold estate, to its funder Curlew Alternative Tenth Property L.P. These transactions enabled the build to commence and resulted in the expected substantial net incoming of resources in the 2020 financial year.

During 2021-22 the build continued and in January 2022 the club was allowed access to the new indoor cricket centre for internal use only.

After the year-end, 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 space above it – effectively returning it to our ownership. Additionally, the club paid Curlew for the new indoor cricket centre – the 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 £697,466 and Total Consolidated Resources Expended were £768,812 giving Net Outgoing Resources for the year of £71,346. This compared the large increase in incoming resources in 2021 of £2,833,820 attributed most significantly to the £2,831,112 paid on the completion of the agreements to enable the student development project build to commence.

The principal reasons for the net outgoing of resources in 2022 were professional fees the club incurred defending a former employee grievance claim and accruing for the out of court settlement reached and paid just after the financial year-end. Without these one-off costs, the result would have been a small net incoming of resource.

The operating surplus (before depreciation, loss on sale of fixed assets and bank charges) is £96,295 compared to operating loss of £2,920,436 in 2021.

- **Trading Subsidiary Donation**

As noted earlier in this report there was no donation made to the club in 2022 whilst the car park compensation income is accounted for in other income in Bath Cricket Club.

- **Charitable Activities**

Expenditure was £504,653 compared with the previous year of £422,489 primarily due to an increase in support costs of £67,556 – reflecting a £19,642 increase in depreciation charges - primarily due to the new pavilion at the Brownsword ground, and a £16,329 increase in travel and subsistence costs and increased office and other costs - partially due to the grievance claim cost already highlighted. Good cost control meant these increases were also offset by several support costs being lower in 2022 compared to 2021

The main direct costs of cricket services at £172,058 and coaching at £106,294 were the core costs associated with cricket practice and matches for the beneficiaries, amount to 55% of the total Charitable Activities Expenditure.

TRUSTEES REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022

- **Raising Funds**

Expenditure was £264,534 compared to £170,131 in 2021 primarily due to increased costs incurred by The Boundary as it returned to its near normal activity levels and higher office and other costs due to the grievance claim cost already highlighted.

- **Capital Expenditure**

Capital expenditure during the period was £229,291. This included:

- £64,339 fitting out the new indoor cricket centre – which included £17,650 on the 3-lane netting system, £12,689 on wall padding and £15,937 on the carpet flooring
- £23,742 on a new Truman bowling machine and associated iPad technology and accessories
- £35,808 on fixtures and fittings at the Brownsword pavilion
- £60,181 on the Brownsword pavilion construction
- Smaller expenditure included an advertising kiosk and outside furniture for North Parade and Brownsword.

The Brownsword pavilion was moved to a new asset category – short term leasehold property – to better represent 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 nearly £2,484,089 at the end of the financial year of which just under £1 million will be used to pay for the new indoor cricket centre in 2022-23.

The unrestricted funds at the end of the year were £4,242,595 compared with £4,314,184 in 2021 and restricted funds were £nil.

- **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. The first repayment was made in March 22.

BATH CRICKET CLUB

TRUSTEES REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

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 investment has already been made at the Brownsword ground in the form of a new clubhouse.
- We have invested in fitting out our new indoor cricket centre to a high standard and purchased a state-of-the-art Truman bowling machine as well as a new professional machine.
- The car park is an important source of income for the club. It reopened in October 2022 and is managed by Horizon Parking on the club's behalf – Horizon will provide an excellent mix of customer focus and innovative/intelligent technology to help us manage our cricket parking needs as well as conferences, parties, and events.
- After the year end, the club signed an agreement with Western Power Distribution to bring an additional electricity supply to the car park which will provide sufficient power capacity for all spaces to charge cars in the future.
- The club signed a new 10-year lease with Network Rail for a parcel of land behind the clubhouse and a new 10-year lease for a small space of land enabling access to the clubhouse from Ferry Lane.
- The MC has engaged with a local architect to look at options for redeveloping and/or extending the clubhouse.

TRUSTEES REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022

STATEMENT OF MC MEMBERS' RESPONSIBILITIES

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

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

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

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

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

DISCLOSURE OF INFORMATION TO THE AUDITORS

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

AUDITORS

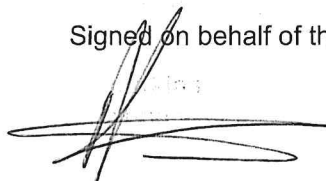
A resolution will be proposed at the Annual General Meeting that Bishop Fleming LLP be re-appointed as auditors for the ensuing year.

SMALL COMPANY PROVISIONS

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

Signed on behalf of the MC Members on.....

28/11/22



M Hankins
Chairman

BATH CRICKET CLUB

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF BATH CRICKET CLUB

OPINION

We have audited the financial statements of Bath Cricket Club (the 'parent charitable company') and its subsidiaries (the 'group') for the year ended 31 March 2022 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 2022 and of the Group's incoming resources and application of resources, including its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006 and the Charities Act 2011.

BASIS FOR OPINION

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

CONCLUSIONS RELATING TO GOING CONCERN

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

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

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

OTHER INFORMATION

The other information comprises the information included in the Annual Report other than the financial statements and our Auditors' Report thereon. The Trustees are responsible for the other information contained within the Annual Report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

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

OPINION ON OTHER MATTERS PRESCRIBED BY THE COMPANIES ACT 2006

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

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

MATTERS ON WHICH WE ARE REQUIRED TO REPORT BY EXCEPTION

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

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

- the parent charitable company has not kept adequate and sufficient accounting records, or returns adequate for our audit have not been received from branches not visited by us; or
- the parent charitable company financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of Trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the Trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the Trustees' Report and from the requirement to prepare a Strategic Report.

RESPONSIBILITIES OF TRUSTEES

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

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

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

AUDITORS' RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL STATEMENTS

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

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

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

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

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

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

Our procedures to respond to risks identified included the following:

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

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

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

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

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

USE OF OUR REPORT

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006, and to the charitable company's trustees, as a body, Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an Auditors' Report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and its members, as a body, for our audit work, for this report, or for the opinions we have formed.



David Butler FCA DChA (Senior Statutory Auditor)

for and on behalf of

Bishop Fleming LLP

Chartered Accountants

Statutory Auditors

10 Temple Back

Bristol

BS1 6FL

Date: 5 December 2022

BATH CRICKET CLUB

CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT) FOR THE YEAR ENDED 31 MARCH 2022

	Note	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Income from:				
Donations and legacies	3	52,265	52,265	178,164
Charitable activities	4	83,072	83,072	16,516
Other trading activities	5	185,477	185,477	41,040
Other income	6	376,784	376,784	3,190,720
Total income		697,598	697,598	3,426,440
Expenditure on:				
Raising funds	7	264,534	264,534	170,131
Charitable activities	8	504,653	504,653	422,489
Total expenditure		769,187	769,187	592,620
Net movement in funds		(71,589)	(71,589)	2,833,820
Reconciliation of funds:				
Total funds brought forward		4,314,184	4,314,184	1,480,364
Net movement in funds		(71,589)	(71,589)	2,833,820
Total funds carried forward		4,242,595	4,242,595	4,314,184

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

The notes on pages 23 to 35 form part of these financial statements.

BATH CRICKET CLUB
REGISTERED NUMBER:04677231

CONSOLIDATED BALANCE SHEET
AS AT 31 MARCH 2022

	Note	2022 £	2021 £
Fixed assets			
Tangible assets	13	1,930,642	1,802,560
		<u>1,930,642</u>	<u>1,802,560</u>
Current assets			
Stocks	15	3,377	3,247
Debtors	16	70,367	61,416
Cash at bank and in hand		2,410,345	2,610,309
		<u>2,484,089</u>	<u>2,674,972</u>
Creditors: amounts falling due within one year	17	(132,969)	(115,848)
Net current assets / (liabilities)		<u>2,351,120</u>	<u>2,559,124</u>
Total assets less current liabilities		<u>4,281,762</u>	<u>4,361,684</u>
Creditors: amounts falling due after more than one year	18	(39,167)	(47,500)
Total net assets		<u><u>4,242,595</u></u>	<u><u>4,314,184</u></u>
Charity funds			
Restricted funds	19	-	-
Unrestricted funds	19	4,242,595	4,314,184
Total funds		<u><u>4,242,595</u></u>	<u><u>4,314,184</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: 28/11/22

The notes on pages 23 to 35 form part of these financial statements.

BATH CRICKET CLUB
REGISTERED NUMBER:04677231

CHARITY BALANCE SHEET
FOR THE YEAR ENDED 31 MARCH 2022

	Note	2022 £	2021 £
Fixed assets			
Tangible assets	13	1,930,642	1,802,560
Investments	14	1	1
		<u>1,930,643</u>	<u>1,802,561</u>
Current assets			
Stocks	15	-	2,389
Debtors	16	217,808	176,774
Cash at bank and in hand		2,387,658	2,584,075
		<u>2,605,466</u>	<u>2,763,238</u>
Creditors: amounts falling due within one year	17	(120,744)	(109,045)
Net current assets / (liabilities)		<u>2,484,722</u>	<u>2,654,193</u>
Total assets less current liabilities		<u>4,415,365</u>	<u>4,456,754</u>
Creditors: amounts falling due after more than one year	18	(39,167)	(47,500)
Total net assets		<u><u>4,376,198</u></u>	<u><u>4,409,254</u></u>
Charity funds			
Restricted funds	19	-	-
Unrestricted funds	19	4,376,198	4,409,254
Total funds		<u><u>4,376,198</u></u>	<u><u>4,409,254</u></u>

The Charity's net movement in funds for the year was £(33,056) (2021 - £2,928,890).

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: 28/11/22

The notes on pages 23 to 35 form part of these financial statements.

BATH CRICKET CLUB**CONSOLIDATED STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2022**

	2022 £	2021 £
Cash flows from operating activities		
Net cash used in operating activities	34,302	2,761,203
Cash flows from investing activities		
Proceeds from the sale of tangible fixed assets	5,331	-
Purchase of tangible fixed assets	(229,291)	(263,427)
Net cash used in investing activities	(223,960)	(263,427)
Cash flows from financing activities		
Repayments of borrowing	7,500	-
Net cash provided by financing activities	7,500	-
Change in cash and cash equivalents in the year	(182,158)	2,497,776
Cash and cash equivalents at the beginning of the year	2,592,503	94,727
Cash and cash equivalents at the end of the year	2,410,345	2,592,503

The notes on pages 23 to 35 form part of these financial statements

BATH CRICKET CLUB

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

1. GENERAL INFORMATION

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

2. ACCOUNTING POLICIES

2.1 BASIS OF PREPARATION OF FINANCIAL STATEMENTS

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Bath Cricket Club meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

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

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

2.2 GOING CONCERN

The Trustees have also carefully considered the recent events concerning COVID-19 and believe that the going concern basis is still appropriate for these financial statements.

2.3 INCOME

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

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

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

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

2. ACCOUNTING POLICIES (continued)

2.4 EXPENDITURE

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

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

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

All expenditure is inclusive of irrecoverable VAT.

2.5 GOVERNMENT GRANTS

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

2.6 TANGIBLE FIXED ASSETS AND DEPRECIATION

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

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

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

Depreciation is provided on the following bases:

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

2.7 INVESTMENTS

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

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

2. ACCOUNTING POLICIES (continued)

2.8 STOCKS

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

2.9 DEBTORS

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

2.10 CASH AT BANK AND IN HAND

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.11 LIABILITIES AND PROVISIONS

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

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

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

2.12 FINANCIAL INSTRUMENTS

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

2.13 PENSIONS

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

2.14 FUND ACCOUNTING

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Group and which have not been designated for other purposes.

BATH CRICKET CLUB

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

3. INCOME FROM DONATIONS AND LEGACIES

	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Donations and grants	16,500	16,500	-
Government grants	2,015	2,015	154,715
Membership subscriptions	33,750	33,750	23,449
	<u>52,265</u>	<u>52,265</u>	<u>178,164</u>
TOTAL 2021	<u>178,164</u>	<u>178,164</u>	

4. INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Youth coaching	83,072	83,072	16,516
TOTAL 2021	<u>16,516</u>	<u>16,516</u>	

BATH CRICKET CLUB

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

5. INCOME FROM OTHER TRADING ACTIVITIES

Income from non charitable trading activities

	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Facility Hire, Events and Sponsorship	50,910	50,910	10,870
Car park income	3,568	3,568	7,164
Hospitality - Bar	95,301	95,301	13,718
Hospitality - Catering	19,047	19,047	2,663
Hospitality - Other	16,651	16,651	6,625
	<u>185,477</u>	<u>185,477</u>	<u>41,040</u>
TOTAL 2021	<u>41,040</u>	<u>41,040</u>	

6. OTHER INCOMING RESOURCES

	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Compensation for loss of income	376,784	376,784	359,608
Student development project	-	-	2,831,112
	<u>376,784</u>	<u>376,784</u>	<u>3,190,720</u>
TOTAL 2021	<u>3,190,720</u>	<u>3,190,720</u>	

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

7. EXPENDITURE ON RAISING FUNDS

FUNDRAISING TRADING EXPENSES

	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Car Park Services	3,571	3,571	43
Operations and Hospitality wages	13,879	13,879	27,994
Cricket Events and Tournaments	33,655	33,655	14,963
Hospitality costs of sales	56,368	56,368	14,002
Support costs (note 9)	157,061	157,061	113,129
	<u>264,534</u>	<u>264,534</u>	<u>170,131</u>
TOTAL 2021	<u>170,131</u>	<u>170,131</u>	

8. ANALYSIS OF EXPENDITURE BY ACTIVITIES

	Activities undertaken directly 2022 £	Support costs 2022 £	Total funds 2022 £	Total funds 2021 £
Cricket Services	172,058	-	172,058	157,940
Coaching	106,294	-	106,294	105,968
Education	1,038	-	1,038	874
Support costs (note 9)	-	225,263	225,263	157,707
	<u>279,390</u>	<u>225,263</u>	<u>504,653</u>	<u>422,489</u>
TOTAL 2021	<u>264,782</u>	<u>157,707</u>	<u>422,489</u>	

BATH CRICKET CLUB

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

9. ANALYSIS OF SUPPORT COSTS

	Fundraising expenses £	Charitable activities £	Total 2022 £	Total 2021 £
Gain/loss on disposals	(2,212)	-	(2,212)	9,532
Salaries and Wages	87,102	21,395	108,497	81,189
Promotion	665	2,660	3,325	4,796
Communication	859	3,436	4,295	7,243
Utilities	2,086	8,341	10,427	10,749
Insurance	2,487	9,951	12,438	8,889
Depreciation	19,618	78,472	98,090	73,537
Computing	1,258	5,034	6,292	2,332
Stationery	31	125	156	113
Printing and Mailing	9	37	46	396
Consumables	506	2,023	2,529	1,771
Repairs and Maintenance	728	2,912	3,640	9,023
Cleaning	1,192	4,772	5,964	4,998
Travel & Subsistence	-	19,280	19,280	2,951
Bank charges and interest	1,361	4,827	6,188	3,548
Governance costs - audit and accountancy	-	11,228	11,228	14,905
Consultancy costs	74	294	368	-
Office and other costs	41,297	50,476	91,773	34,864
	157,061	225,263	382,324	270,836

10. AUDITORS' REMUNERATION

The auditors' remuneration amounts to an auditor fee of £7,450 (2021 - £7,150), and accounting, taxation and other services of £3,778 (2021 - £7,755).

11. STAFF COSTS

	Group 2022 £	Group 2021 £
Wages and salaries	274,299	279,520
Social security costs	23,165	22,155
Contribution to defined contribution pension schemes	4,304	2,180
	301,768	303,855

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

11. STAFF COSTS (CONTINUED)

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

	Group 2022 No.	Group 2021 No.
Management	3	4
Hospitality	1	1
Groundsmen	2	2
Coaching	10	9
Casuals - Hospitality	6	7
	<u>22</u>	<u>23</u>

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

12. 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 £37,741 (2021: £40,422) during the year in respect of her work in the finance department.

A.J. Linnett, received fees and expenses of £5,551 (2021: £3,254) 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 2022, no Trustee expenses have been incurred (2021 - £NIL).

BATH CRICKET CLUB

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

13. 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 2021	1,695,562	150,000	23,460	9,445	536,974	2,415,441
Additions	15,001	-	60,181	-	154,109	229,291
Disposals	-	-	-	-	(15,173)	(15,173)
Transfers between classes	(75,770)	-	75,770	-	-	-
At 31 March 2022	1,634,793	150,000	159,411	9,445	675,910	2,629,559
DEPRECIATION						
At 1 April 2021	204,569	300	23,460	5,460	379,092	612,881
Charge for the year	15,194	600	16,425	996	64,875	98,090
On disposals	-	-	-	-	(12,054)	(12,054)
Transfers between classes	(8,659)	-	8,659	-	-	-
At 31 March 2022	211,104	900	48,544	6,456	431,913	698,917
NET BOOK VALUE						
At 31 March 2022	1,423,689	149,100	110,867	2,989	243,997	1,930,642
At 31 March 2021	1,490,993	149,700	-	3,985	157,882	1,802,560

Included in Freehold property is freehold land carried at a cost of £87,500 (2021: £87,500) which is not depreciated.

BATH CRICKET CLUB

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

14. FIXED ASSET INVESTMENTS

	Investments in subsidiary companies £
CHARITY	
COST OR VALUATION	
At 1 April 2021	1
AT 31 MARCH 2022	<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, Ordinary BA2 4EX		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	134,567	173,100	(38,533)	133,602

15. STOCKS

	Group 2022 £	Group 2021 £	Company 2022 £	Company 2021 £
Finished goods and goods for resale	<u>3,377</u>	<u>3,247</u>	<u>-</u>	<u>2,389</u>

BATH CRICKET CLUB

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

16. DEBTORS

	Group 2022 £	Group 2021 £	Company 2022 £	Company 2021 £
DUE WITHIN ONE YEAR				
Trade debtors	45,061	33,861	42,463	32,601
Amounts owed by group undertakings	-	-	154,481	122,774
Other debtors	10,181	11,487	6,480	6,388
Prepayments and accrued income	15,125	16,068	14,384	15,011
	<u>70,367</u>	<u>61,416</u>	<u>217,808</u>	<u>176,774</u>

17. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	Group 2022 £	Group 2021 £	Company 2022 £	Company 2021 £
Bank overdrafts	-	17,806	-	17,806
Bank loans	10,000	2,500	10,000	2,500
Trade creditors	30,550	50,425	27,831	49,292
Other taxation and social security	4,753	7,434	4,753	7,434
Deferred income - receipts in advance	28,958	9,493	23,612	8,934
Accruals	58,708	28,190	54,548	23,079
	<u>132,969</u>	<u>115,848</u>	<u>120,744</u>	<u>109,045</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 (2021: £2,500) in respect of a government bounce back loan, on which no security has been provided.

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

	Group 2022 £	Group 2021 £	Company 2022 £	Company 2021 £
Bank loans	<u>39,167</u>	<u>47,500</u>	<u>39,167</u>	<u>47,500</u>

Creditors falling due within one year includes £39,167 (2021: £47,500) in respect of a government bounce back loan, on which no security has been provided.

BATH CRICKET CLUB

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

19. STATEMENT OF FUNDS

STATEMENT OF FUNDS - CURRENT 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

STATEMENT OF FUNDS - PRIOR YEAR

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

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

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

	Group 2022 £	Group 2021 £
Net income/expenditure for the year (as per Statement of Financial Activities)	(71,589)	2,833,820
ADJUSTMENTS FOR:		
Depreciation charges	98,090	72,966
Loss/(profit) on the sale of fixed assets	(2,212)	6,512
Increase in stocks	(130)	(247)
Decrease/(increase) in debtors	(8,951)	3,485
Increase/(decrease) in creditors	19,094	(155,333)
NET CASH PROVIDED BY OPERATING ACTIVITIES	34,302	2,761,203

BATH CRICKET CLUB

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

21. ANALYSIS OF CASH AND CASH EQUIVALENTS

	Group 2022 £	Group 2021 £
Cash in hand	2,410,345	2,610,309
Overdraft facility repayable on demand	-	(17,806)
TOTAL CASH AND CASH EQUIVALENTS	2,410,345	2,592,503

22. ANALYSIS OF CHANGES IN NET DEBT

	At 1 April 2021 £	Cash flows £	At 31 March 2022 £
Cash at bank and in hand	2,610,309	(199,964)	2,410,345
Bank overdrafts repayable on demand	(17,806)	17,806	-
Debt due within 1 year	(2,500)	(7,500)	(10,000)
Debt due after 1 year	(47,500)	8,333	(39,167)
	2,542,503	(181,325)	2,361,178

23. PENSION COMMITMENTS

The group operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the group in an independently administered fund. The pension cost charge represents contributions payable by the group to the fund and amounted to £766 (2021 - £766) were payable to the fund at the balance sheet date and are included in creditors.

24. RELATED PARTY TRANSACTIONS

During the year, family members related to M. Hankins received £nil from the club in respect of repairs and maintenance work undertaken (2021: £10,240).

Additionally, three family members related to the Trustees provided casual labour to the club and received a total of £nil in remuneration in the year (2021: £1,755).

