

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

Report of the Trustees and
Audited Financial Statements for the Year Ended 31 March 2025
for
BATH CRICKET CLUB

BATH CRICKET CLUB

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BATH CRICKET CLUB

Reference and Administrative Details for the year ended 31 March 2025

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

BATH CRICKET CLUB

Report of the Trustees for the year ended 31 March 2025

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

The financial statements have been prepared in accordance with the accounting policies set out in the notes to the accounts. The Trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). The financial statements comply with the Club's governing document, the Charities Act 2011, and the SORP (FRS 102).

STRUCTURE

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

GOVERNANCE AND MANAGEMENT

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

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

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

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

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

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

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Report of the Trustees for the year ended 31 March 2025

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

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

BATH CRICKET CLUB

Report of the Trustees for the year ended 31 March 2025

OBJECTIVES AND ACTIVITIES

The charitable objectives of the club are to

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

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

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

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

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

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

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

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

ACHIEVEMENTS AND PERFORMANCE

Membership Cricket

Senior Cricket: Summer 2024

- Women's Cricket

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

- Men's Cricket - League

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

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Report of the Trustees for the year ended 31 March 2025

After an impressive first half to the season, the Men's 1st XI eventually came fourth in the WEPL, after a nail-biting final round of matches when four teams remained in contention for the title. Congratulations to Potterne CC on their success.

- A tough season for the Men's 2nd XI resulted in relegation from the Bristol Northeast WEPL. We expect them to bounce back strongly in 2025.
- The Men's 3rd XI had a fantastic season winning their league resulting in a return to the Bristol and District League Division 1.
- The 4th XI had a difficult season which resulted in relegation from the Bristol and District Division 6 league. This team continues to field several players from the club's 14-17 age group.

Men's Cricket - Cup Competitions

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

U19 Cricket

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

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

The John Downey Trophy

Was retained by Bath CC.

Bath President XI

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

Senior Cricket: Summer 2025

Women's Cricket

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

Men's Cricket

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

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Report of the Trustees for the year ended 31 March 2025

- Cup Competitions

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

- U19

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

- The John Downey Trophy

Bath retained the trophy, albeit in the skittle alley, due to the fixture being rained off.

Junior Membership Cricket: Summer 2024

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

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

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

Junior Membership Cricket: Summer 2025

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

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

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

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

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COMMUNITY CRICKET, MENTORING AND INITIATIVES

Bath Cricket Club Community Programmes

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

Our objective is to make our holiday camps accessible and affordable and in 2024 we had three options for parents:

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

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

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

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

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

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

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

- **School Inset Days**

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

- **Walking Cricket**

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

- **ECB All Stars and Dynamos Cricket**

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

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

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- **Autumn Cricket**

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

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

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

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

- **Softball Festival**

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

- **Early Morning Cricket**

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

- **Masterclasses**

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

- **Movember**

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

- **Visiting schools and enrichment activities**

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

Schools

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

- **Chance to Shine**

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

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

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

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- Mentoring

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

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

- Girls Secondary School Cricket

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

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

Disability Cricket

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

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

Winter Programme

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

Afghan refugee support

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

Mental Health

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

BATH CRICKET CLUB

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GROUND

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

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

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

MEMBERSHIP

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

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

The MC reviewed the memberships fees in 2024 and agreed:

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

COMMUNICATION

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

BATH CRICKET CLUB

Report of the Trustees for the year ended 31 March 2025

FINANCIAL REVIEW

Trading Subsidiary - BCSL

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

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

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

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

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

Bath Cricket Club

- Financial Summary

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

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

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

- Charitable Activities

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

- Raising Funds

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

- Support Costs

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

BATH CRICKET CLUB

Report of the Trustees for the year ended 31 March 2025

- Capital Expenditure

Capital expenditure during the period was £51,288 which included:

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

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

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

- Cash Reserves

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

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

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

- Cash Investment

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

- Loans

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

FUTURE PLANS

The significant windfall income generated by the student accommodation project brings with it increased responsibility and the MC is determined 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 strategy work previously mentioned has developed a new three-to-five year strategic plan which has identified several major priorities and projects including new pitch preparation machinery, upgrading the indoor cricket centre with the latest technology and turning the space above the indoor school into a space which complements our charitable objectives.

BATH CRICKET CLUB

Report of the Trustees for the year ended 31 March 2025

STATEMENT OF MC MEMBERS' RESPONSIBILITIES

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

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

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

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

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

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

STATEMENT AS TO DISCLOSURE OF INFORMATION TO AUDITORS

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

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

.....
R S Sandford - Trustee

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

Opinion

We have audited the financial statements of Bath Cricket Club (the 'parent charitable company') and its subsidiaries (the 'group') for the year ended 31 March 2025 which comprise the Consolidated Statement of Financial Activities, the Consolidated Statement of Financial Position, the Charity Statement of Financial Position, the Consolidated Statement of Cash Flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the Group and of the parent charitable company's affairs as at 31 March 2025 and of Groups incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

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

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

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

Opinions on other matters prescribed by the Companies Act 2006

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

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

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 Group and parent charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

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

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

Responsibilities of trustees

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

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

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. This description forms part of our Report of the Independent Auditors.

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

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:

BATH CRICKET CLUB

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

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

The notes form part of these financial statements

BATH CRICKET CLUB

Consolidated Statement of Financial Position 31 March 2025

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

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

.....
R S Sandford - Trustee

The notes form part of these financial statements

BATH CRICKET CLUB

Charity Statement of Financial Position 31 March 2024

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

.....
R S Sandford - Trustee

The notes form part of these financial statements

BATH CRICKET CLUB

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

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

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

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

2. ANALYSIS OF CHANGES IN NET FUNDS

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

The notes form part of these financial statements

BATH CRICKET CLUB

Notes to the Financial Statements for the year ended 31 March 2025

1. GENERAL INFORMATION

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

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

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

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

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

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

Income

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

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

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

Expenditure

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

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

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

All expenditure is inclusive of irrecoverable VAT.

BATH CRICKET CLUB

Notes to the Financial Statements - continued for the year ended 31 March 2025

2. ACCOUNTING POLICIES - continued

Tangible fixed assets

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

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

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

Taxation

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

Fund accounting

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

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

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

Investments

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

Stocks

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

Government grants

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

Interest receivable

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

BATH CRICKET CLUB

Notes to the Financial Statements - continued for the year ended 31 March 2025

2. ACCOUNTING POLICIES - continued

Trade debtors

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

Trade debtors are recognised initially at transaction price. 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 2025

3. DONATIONS AND LEGACIES

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

4. OTHER TRADING ACTIVITIES

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

5. INVESTMENT INCOME

	2025 Unrestricted funds £	2024 Total funds £
Investment income	<u>60,180</u>	<u>50,186</u>

6. INCOME FROM CHARITABLE ACTIVITIES

	2025 £	2024 £
Youth coaching	<u>77,702</u>	<u>68,160</u>
Activity Charitable Activities		

7. OTHER INCOME

	2025 Unrestricted funds £	2024 Total funds £
Other incoming resource	<u>18,669</u>	<u>2,282</u>

BATH CRICKET CLUB

Notes to the Financial Statements - continued for the year ended 31 March 2025

8. RAISING FUNDS

Other trading activities

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

9. CHARITABLE ACTIVITIES COSTS

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

10. SUPPORT COSTS

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

BATH CRICKET CLUB

Notes to the Financial Statements - continued for the year ended 31 March 2025

11. NET INCOME/(EXPENDITURE)

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

	2025	2024
	£	£
Depreciation - owned assets	84,926	92,156
Surplus on disposal of fixed assets	<u>(5,206)</u>	<u>(1,807)</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 £48,817 (2024 - £42,363) during the year in respect of her work in the finance department.

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

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

Trustees' expenses

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

13. STAFF COSTS

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

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

	2025	2024
Management	4	3
Hospitality	1	1
Grounds staff	3	2
Coaching	8	8
Casuals - hospitality	<u>9</u>	<u>7</u>
	<u>25</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 2025

14. AUDITORS' REMUNERATION

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

15. FIXED ASSET INVESTMENTS

	Investment s in subsidiary companies
CHARITY COST OR VALUATION	£
At 1 April 2024	<u>1</u>
At 31 March 2025	<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 £
COST			
At 1 April 2024	1,681,736	173,411	1,032,567
Additions	16,512	-	-
Disposals	<u>-</u>	<u>-</u>	<u>-</u>
At 31 March 2025	<u>1,698,248</u>	<u>173,411</u>	<u>1,032,567</u>
DEPRECIATION			
At 1 April 2024	243,776	81,597	7,636
Charge for year	16,763	16,628	4,512
Eliminated on disposal	<u>-</u>	<u>-</u>	<u>-</u>
At 31 March 2025	<u>260,539</u>	<u>98,225</u>	<u>12,148</u>
NET BOOK VALUE			
At 31 March 2025	<u>1,437,709</u>	<u>75,186</u>	<u>1,020,419</u>
At 31 March 2024	<u>1,437,960</u>	<u>91,814</u>	<u>1,024,931</u>

BATH CRICKET CLUB

Notes to the Financial Statements - continued for the year ended 31 March 2025

16. TANGIBLE FIXED ASSETS - continued

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

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

17. STOCKS

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

18. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

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

BATH CRICKET CLUB

Notes to the Financial Statements - continued for the year ended 31 March 2025

19. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	Group 2025 £	Group 2024 £	Charity 2025 £	Charity 2024 £
Bank loans and overdrafts	10,000	10,000	10,000	10,000
Trade creditors	9,185	31,272	6,675	26,952
Social security and other taxes	6,682	6,605	6,682	6,605
VAT	11,148	25,764	5,917	20,274
Other creditors	4,389	3,331	3,747	2,323
Deferred income - receipts in advance	43,670	55,097	39,106	53,847
Accrued expenses	19,846	29,159	15,911	24,792
	<u>104,920</u>	<u>161,228</u>	<u>88,038</u>	<u>144,793</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 (2024 - £10,000) in respect of a government bounce back loan, on which no security has been provided.

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

	Group 2025 £	Group 2024 £	Charity 2025 £	Charity 2024 £
Bank loans	<u>9,167</u>	<u>19,167</u>	<u>9,167</u>	<u>19,167</u>
	<u>9,167</u>	<u>19,167</u>	<u>9,167</u>	<u>19,167</u>

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

21. LOANS

An analysis of the maturity of loans is given below:

	Group 2025 £	Group 2024 £	Charity 2025 £	Charity 2024 £
Amounts falling due within 1 year:				
Bank loans	<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>9,167</u>	<u>19,167</u>	<u>9,167</u>	<u>19,167</u>

BATH CRICKET CLUB

Notes to the Financial Statements - continued for the year ended 31 March 2025

22. LEASING AGREEMENTS

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

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

23. MOVEMENT IN FUNDS

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

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

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

Comparatives for movement in funds

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

BATH CRICKET CLUB

Notes to the Financial Statements - continued for the year ended 31 March 2025

23. MOVEMENT IN FUNDS - continued

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

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

24. RELATED PARTY DISCLOSURES

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