



Accounts for the Year Ending

31 March 2024

The Bath House Association
The Bath House
Gwydir Street
Cambridge
CB1 2LW

Registered Charity - 1068989

THE BATH HOUSE ASSOCIATION

ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

CONTENTS AND CHARITY INFORMATION

CONTENTS	PAGE
Report of the Trustees	1 and 2
Independent Examiner's Report	3
Statement of Financial Activities	4
Balance Sheet	5
Notes to the Accounts	6 and 7

TRUSTEES
Julia Ewans
Paul Ewans
Pamela Wesson
Caroline Wilson

CENTRE MANAGER
Malcolm Mitchell

ADDRESS
The Bath House
Gwydir Street
Cambridge
CB1 2LW

CHARITY REGISTRATION NUMBER
1068989

INDEPENDENT EXAMINER
Geoff Mann FCIE
Geoff Mann Limited
Dee House
Highworth Avenue
Cambridge
CB4 2BQ

BANKERS
Lloyds Bank
PO Box 1000
Andover
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ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

REPORT OF THE TRUSTEES

The trustees present their annual report and the accounts for the year ended 31 March 2024.

The accounts comply with 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 (FRS 102) (effective 1 January 2019)

STATEMENT OF TRUSTEES' LIABILITIES

Charity law requires the trustees to prepare accounts for each financial year which give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for that year.

In preparing those accounts, the trustees are required to:

- (i) Select suitable accounting policies and apply them consistently.
- (ii) Make judgements and estimates that are reasonable and prudent.
- (iii) Prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue in business.
- (iv) Observe the methods and principles in the applicable Charities SORP.
- (v) State whether applicable accounting standards have been followed, subject to any material departures that must be disclosed and explained in the accounts.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time, the financial position of the charity and to enable them to ensure that the accounts comply with the Charities Act 2011.

They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

The Bath House was formed by a Constitution adopted on 17 January 1994 which was amended on 14 March 1994, 19 September 1996 and 3 March 1998. The Charity was registered on 1 April 1998.

Appointment of trustees

New trustees are elected by the members of The Bath House at the Annual General Meeting

Trustee induction and training

The trustees are currently reviewing the procedures in place for trustee induction and training by reference to guidance published by the Charity Commission.

ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

REPORT OF THE TRUSTEES

Organisational structure

The trustees set out the general policy of the charity but its day to day affairs are overseen by the Centre Manager.

OBJECTS

The objects of the charity are to maintain and manage The Bath House as a community centre for the benefit of the inhabitants of St Matthew's Constituency, Cambridge and the neighbourhood without distinction of sex, sexual orientation, race or of political, religious or other opinions, by associating together the inhabitants and the local authorities, voluntary and other organisations in a common effort to advance education and to provide facilities in the interests of the social welfare for recreation and leisure time occupations with the object of improving the conditions of life for the said inhabitants, the association shall be non party in politics and non sectarian in religion.

DEVELOPMENTS, ACTIVITIES AND ACHIEVEMENTS

2023-24 continued to be a difficult year for the Bath House with Lifecraft being the mainstay of rental income but not as much use made of the hall for lettings. As a result, the income was £32,029 (£27,798) and with expenditure of £35,249 (£28,453), the net effect was a deficit of £3,220. The unrestricted reserves now stand at £24,603.

The plan, as suggested last year, is that Lifecraft (RCN 1195632) will take over the lease of the building when the existing one runs out at the end of September 2024. This has been agreed with the freeholder, Cambridge City Council and is currently in progress.

It is Lifecraft's intention to still run it as a facility for the local community, where at all possible

The expectation is that these formalities will be completed by the end of the financial year ending 31st March 2025 when the charity will be formally wound up and provision made for Lifecraft to take over the assets, and be kept on a restricted basis and used for the good of the building. This will include the improvements to the fabric of the building (ie window replacement).

As ever, the trustees are grateful to the centre manager for his work in looking after the building.

This report was approved by the trustees on 8th January 2025 and signed on their behalf.



TRUSTEE

ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF THE BATH HOUSE

I report to the trustees on my examination of the accounts of the charity for the year ended 31 March 2024 which comprise the statement of financial activities, the balance sheet and the related notes.

RESPECTIVE RESPONSIBILITIES OF THE TRUSTEES AND THE EXAMINER

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Acts 2011 ("the Act").

I report in respect of my examination of your charity's accounts carried out under section 145 of the Act, and in carrying out my examination I have followed the applicable directions given by the Charity Commission under section 145(5)(b) of the Act.

INDEPENDENT EXAMINER'S REPORT

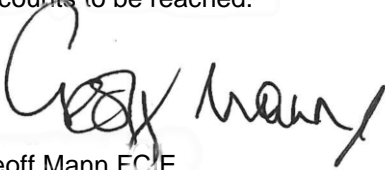
I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

the accounting records were not kept in respect of the charity as required by section 130 of the Act; or

the accounts do not accord with those records; or

the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination

I have no concerns and have come across no other matters in connection with the examination to which attention should be brought in this report in order to enable a proper understanding of the accounts to be reached.



Geoff Mann FCAE
Geoff Mann Ltd
Dee House
Highworth Avenue
Cambridge

ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

STATEMENT OF FINANCIAL ACTIVITIES

		2024 Unrestricted Funds	2023 Unrestricted Funds
	Notes	£	£
INCOME			
Hall Hire		9,429	7,378
Office Rent		22,600	20,420
TOTAL INCOME	1	32,029	27,798
EXPENDITURE			
Accountancy fee		336	329
Accounting software		262	0
Cleaning contribution		1,000	1,513
Insurance		1,491	1,238
Management charge		1,000	1,000
Rent to City Council		19,750	18,959
Repairs	Electrical and equipment	3,847	1,594
	Building	401	686
Utilities	Electricity	2,487	1,317
	Gas	3,146	370
	Waste collection	1,079	850
	Water	450	597
TOTAL EXPENDITURE	1	35,249	28,453
NET INCOME/(EXPENDITURE) AND NET MOVEMENT IN FUNDS FOR THE YEAR		-3,220	-655
TOTAL FUNDS BROUGHT FORWARD		27,823	28,478
TOTAL FUNDS CARRIED FORWARD		24,603	27,823

STATEMENT OF TOTAL RECOGNISED GAINS AND LOSSES


There were no recognised gains or losses for 2024 or 2023 other than those included in the Statement of Financial Activities.

ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

BALANCE SHEET

	Notes	2024 £	2023 £
CURRENT ASSETS			
Debtors	2	670	0
Cash at bank		24,269	30,695
		-----	-----
TOTAL CURRENT ASSETS		24,939	30,695
CREDITORS: amounts falling due within one year			
	3	336	336
		-----	-----
NET CURRENT ASSETS		24,603	30,359
		-----	-----
THE FUNDS OF THE CHARITY			
Unrestricted funds		24,603	27,823
		-----	-----
TOTAL CHARITY FUNDS		24,603	27,823
		-----	-----

The accounts were approved by the trustees on 8th January 2025 and signed on their behalf.


 TRUSTEE

ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

NOTES TO THE ACCOUNTS

1 ACCOUNTING POLICIES

(a) BASIS OF PREPARATION OF ACCOUNTS

The accounts have been prepared in accordance with 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) - (Charities SORP (FRS 102)), the financial reporting standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The Bath House 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 note(s).

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

(b) INCOMING RESOURCES

Incoming resources are recognised in the period in which the charity is entitled to the receipt, and the amount can be measured with reasonable certainty. Income is only deferred when the charity has to fulfil conditions before becoming entitled to it or where the donor has specified that the income is to be expended in a future period.

(c) RESOURCES EXPENDED

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

(d) DEBTORS

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

ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

NOTES TO THE ACCOUNTS

(e) CREDITORS AND PROVISIONS

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

2	DEBTORS	2024 £	2023 £
	Trade debtors	670	0
		----- 670	----- 0
		-----	-----
3	CREDITORS: amounts falling due within one year	2024 £	2023 £
	Accrual for accountancy fee	336	336
	Trade creditors	0	0
		----- 336	----- 336
		-----	-----