



Accounts for the Year Ending

31 March 2025

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 2025

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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
Michael Hewett FCA DChA

BANKERS
Lloyds Bank
PO Box 1000
Andover
BX1 1LT

ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

REPORT OF THE TRUSTEES

The trustees present their annual report and the accounts for the year ended 31 March 2025.

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 2025

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

It is disappointing to note that the expectation of Lifecraft taking over the lease of The Bath House is still not complete. It should have been done from the end of September 2024 but over a year later we still wait for Cambridge City Council to complete the legal work

This has meant that the rent income and lease costs have had to remain as they were, and the utility costs remain within this charity, all other costs for building maintenance have been met by Lifecraft. The council and Lifecraft have still to confirm the annual rent.

In the year income reduced to £27,500 (£32,029) and expenditure reduced to £31,154 (£35,249). Unrestricted funds now stand at £20,949.

It is genuinely hoped that the lease transfer will be completed by the end of the current financial year, and that the charity can be wound up by 31st March 2026.

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 14 January 2026 and signed on their behalf.

TRUSTEE



JULIA EWANS



ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

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 2025 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

Emphasis of matter – financial statements prepared on a basis other than going concern

As outlined in note 1 (a) the trustees intend to close the charity upon transfer of the lease. As such the accounts have been prepared on a basis other than going concern.

I have no other 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.

Michael Hewett

Michael Hewett FCA DChA

Date: *22 January 2026*

ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

STATEMENT OF FINANCIAL ACTIVITIES

	Notes	2025 Unrestricted Funds £	2024 Unrestricted Funds £
INCOME			
Hall Hire		4,900	9,429
Office Rent		22,600	22,600
TOTAL INCOME	1	27,500	32,029
EXPENDITURE			
Accountancy fee		7	336
Accounting software		376	262
Cleaning contribution		1,000	1,000
Insurance		1,389	1,491
Management charge		1,000	1,000
Rent to City Council		20,500	19,750
Repairs	Electrical and equipment		3,847
	Building		401
Utilities	Electricity	3,707	2,487
	Gas	1,588	3,146
	Waste collection	1,113	1,079
	Water	474	450
TOTAL EXPENDITURE	1	31,154	35,249
NET INCOME/(EXPENDITURE) AND NET MOVEMENT IN FUNDS FOR THE YEAR		-3,654	-3,220
TOTAL FUNDS BROUGHT FORWARD		24,603	27,823
TOTAL FUNDS CARRIED FORWARD		20,949	24,603

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.

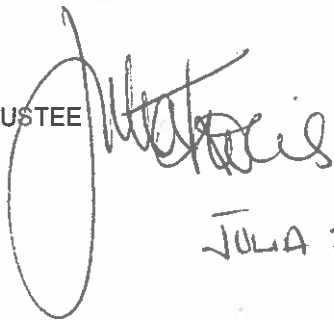
ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

BALANCE SHEET

	Notes	2025 £	2024 £
CURRENT ASSETS			
Debtors	2	0	670
Cash at bank		20,949	24,269
TOTAL CURRENT ASSETS		<u>20,949</u>	<u>24,939</u>
CREDITORS: amounts falling due within one year	3	0	336
NET CURRENT ASSETS		<u>20,949</u>	<u>24,603</u>
 THE FUNDS OF THE CHARITY			
Unrestricted funds		20,949	24,603
TOTAL CHARITY FUNDS		<u>20,949</u>	<u>24,603</u>

The accounts were approved and authorised for issue by the trustees on 14 January 2026 and signed on their behalf.

TRUSTEE



JULIA EVANS



ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

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 intend to transfer the lease and hope this will be completed so that the charity can be wound up by 31st March 2026. As such the accounts have been prepared on a basis other than 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 recoverable amounts of assets and liabilities.

(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 2025

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	2025 £	2024 £
	Trade debtors		670
		0	670
3	CREDITORS: amounts falling due within one year	2025 £	2024 £
	Accrual for accountancy fee	0	336
	Trade creditors	0	0
		0	336

4 RELATED PARTY TRANSACTIONS

There are no related party transactions in the current or prior year.