

MELTHAM SPORTS AND COMMUNITY GROUP LIMITED

England & Wales · Charity number 1094637

Details

Status Registered

Legal form Charitable company

Company number 04386952

Registered 2002-11-15

Register [View on the Charity Commission register](#)

Contact

Address 7 Sefton Lane
Meltham
Holmfirth
HD9 5JX

Phone 01484308995

Email p.g.white@ntlworld.com

Activities

Objects: TO PROMOTE THE BENEFIT OF THE INHABITANTS OF MELTHAM AND THE NEIGHBOURHOOD WITHOUT DISTINCTION OF SEX, SEXUAL ORIENTATION, RACE OR OF POLITICAL, RELIGIOUS OR OTHER OPINIONS, BY ASSOCIATING TOGETHER THE SAID INHABITANTS AND THE LOCAL AUTHORITIES, VOLUNTARY AND OTHER ORGANISATIONS IN A COMMON EFFORT TO ADVANCE EDUCATION AND TO PROVIDE FACILITIES IN THE INTERESTS OF SOCIAL WELFARE FOR RECREATION AND LEISURE-TIME OCCUPATION WITH THE OBJECT OF IMPROVING THE CONDITIONS OF LIFE FOR THE SAID INHABITANTS; ESTABLISH, OR SECURE THE ESTABLISHMENT OF, COMMUNITY FACILITIES ('THE CENTRES') AND TO MAINTAIN AND MANAGE THE SAME (WHETHER ALONE OR IN CO-OPERATION WITH ANY LOCAL AUTHORITY OR OTHER PERSON OR BODY) IN FURTHERANCE OF THESE OBJECTS; PROMOTE SUCH OTHER CHARITABLE PURPOSES AS MAY FROM TIME TO TIME BE DETERMINED. THE COMPANY SHALL BE NON-PARTY IN POLITICS AND NON-SECTARIAN IN RELIGION.

Activities: The charity was established to provide facilities for the community of Meltham. In 2003 a new purpose build sports and community centre was completed and since that date the trustees have managed the facility on behalf of the Meltham Community. Plans are being developed to extend both the existing centre and also to increase and improve the existing sports pitches in the area.

Classification

- **How:** Provides Buildings/facilities/open Space, Acts As An Umbrella Or Resource Body
- **What:** General Charitable Purposes, Education/training, Amateur Sport, Economic/community Development/employment
- **Who:** Children/young People, Elderly/old People, People With Disabilities, Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- **Area of benefit:** MELTHAM AND THE NEIGHBOURHOOD.
- Kirklees

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£133,575	£123,637	-	-
2024-03-31	£112,493	£103,667	-	-
2023-03-31	£125,392	£144,198	-	-
2022-03-31	£133,742	£112,895	-	-
2021-03-31	£89,004	£71,457	-	-

Trustees

Name	Role	Appointed
CHRISTINE WESTCOTT		
CHRISTOPHER DAVID BERRY		
DAVID ALAN CURTIS		
JAMES MARTIN STURDY		
JANET ELIZABETH ROCKETT		
JEAN DANSON		
MICHAEL JAMES POGSON		
PAUL GRENVILLE WHITE		

MELTHAM SPORTS AND COMMUNITY GROUP LIMITED

England & Wales - Charity number 1094637

Accounts

REGISTERED COMPANY NUMBER: 04386952 (England and Wales)

REGISTERED CHARITY NUMBER: 1094637

REPORT OF THE TRUSTEES AND

UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

FOR

**MELTHAM SPORTS AND COMMUNITY GROUP
LIMITED**

**MELTHAM SPORTS AND COMMUNITY GROUP
LIMITED**

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

	Page
Report of the Trustees	1 to 5
Independent Examiner's Report	6 to 7
Statement of Financial Activities	8
Balance Sheet	9 to 10
Notes to the Financial Statements	11 to 17
Detailed Statement of Financial Activities	18 to 19

**MELTHAM SPORTS AND COMMUNITY GROUP
LIMITED**

**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 with the financial statements of the charity for the year ended 31 March 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

Meltham Sports and Community Group Ltd was incorporated on 5th March 2002. Its objective as stated in the Memorandum and Articles is 'to promote the benefit of the inhabitants of Meltham and Neighbourhood without distinction of sex, sexual orientation, race or political, religious or other opinions, by associating, together the said inhabitants and the Local Authorities, voluntary and other organisations in a common effort to advance education and to provide facilities in the interests of social welfare for recreation and leisure - time occupation with the object of improving the conditions of life for the said inhabitants: establish, or secure the establishment of, community facilities ('the centres') and to maintain and manage the same (whether alone or in co-operation with any local authority or other person or body) in furtherance of these objects: promote such charitable purposes as may from time to time be determined. The company shall be non-party in politics and non-sectarian in religion'

The principal activity of the charity is to construct and manage a sports and community centre on a site acquired on a long lease from the Meltham Cricket and Bowling Clubs. The construction was completed in January 2004 at a cost of c.£1.2 million, with external works and games areas completed in April 2004. The centre is a multi-purpose building with changing rooms, sports hall, function room, committee and education space and storage for a wide range of community and sporting activities.

The centre is the home for five of the Town's sports clubs; Meltham Cricket Club, Meltham Subscription Bowling Club, Meltham Athletic Club, Meltham Athletic Football Club and Meltham All Blacks Rugby League Club. Each of the clubs runs their own affairs and has developed their own sports development plans that satisfy the needs of their respective associations. A key intention in the design of the new facility was to enable major development plans for all the five clubs.

Capital funding for the development project was received from several sources. The largest was a grant of £893,000 from Sport England which followed from a successful bid. This was match funded from a grant from Meltham Town Council of £60,000; Kirklees Metropolitan Council with two grants totalling £92,000 and Yorkshire Forward with a grant of £25,000. The remainder of the funds were received from a mix of private donations, company sponsorships and general fundraising in the community, and totalled more than £50,000.

Since completing the construction works the main activity of the charity has been the management and maintenance of the facility for the benefit of the community.

**MELTHAM SPORTS AND COMMUNITY GROUP
LIMITED**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2025**

OBJECTIVES AND ACTIVITIES

Significant activities

This year has seen an improving financial position with increasing revenue through the bar and room bookings. Despite further increase in our water, gas and electricity bills and higher expenditure on property and grounds maintenance we have achieved a surplus of over £9,900. The centre is doing well and continues to provide the services to the community as set out in our original objectives. Our objectives for the year were as follows:-

- To manage the facility for the benefit of the residents of Meltham
- To raise sufficient funding to pay the costs of running the centre
- To seek additional funding to develop additional facilities and improve the centre and adjoining grounds
- To employ staff/volunteers to manage the centre and in particular run an effective function room and bar and to clean and maintain the whole facility
- To ensure that the facility is appropriately insured, compliant and safe for all users
- To support existing and new sports and community groups to develop and in so doing improve the health and well being of Meltham residents
- To consider the feasibility and development of additional facilities, extensions, and sports ground improvements.

Since opening the main source of income to pay for the running costs of the centre is the net receipts from the bar. As noted bar sales have improved by over 13% from the previous year.

We sadly had to part with our senior bar steward in October. We managed most of the bar opening hours during the winter with a number of the trustees volunteering to work, which has reduced our wages bill for the year. We also advertised for a part time bar manager towards the end of the year with a start date in the next financial year. One of our Directors, Michael Pogson, leads on managing the bar and covers much of the management responsibilities as well as additional bar work and catering for which we are extremely grateful.

Four of the five founding sports clubs continue to provide a wide range of sporting activity for the community. It is disappointing that the Rugby Club have been unable to field sides, but we remain hopeful that some of their activities will return.

There has been an increase in the use of the sports hall which is very pleasing. Bookings for the bar and event space are also up from the previous year.

Our objectives will be much the same in the following year, whilst seeking ways to continue to attract more events we will ensure our costs are kept to manageable levels.

**MELTHAM SPORTS AND COMMUNITY GROUP
LIMITED**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2025**

FINANCIAL REVIEW

Financial position and going concern

This year's accounts indicate a pleasing return to surplus of £9,938 from a small loss of £567 in the previous year.

As previously mentioned our bar sales have increased from £94,071 to £106,738 (partly due to price increases)and our room hire income has also risen from £13,800 to £18,377. We also transferred £80,000 into savings accounts at the beginning of the year, hence interest earnings of £3,375 for the year. Our financial picture may have been even better but for an increase in utility bills as we came off a long fixed rate tariff for both electricity and gas from 3 to 4 years earlier. We have also spent significantly more on repairs and renewals, and despite a drop of £10,000 spent on wages we had an overall expenditure of £64,696, an increase of over £8,000 from the previous year.

Our accounts include high levels of depreciation and deferred grant which shows as a paper loss of just under £9,000 for the year.

Our balance sheet continues to be healthy and our cash and reserves at the bank have increased significantly by nearly £19,000 to over £123,000. We continue to be in a healthy financial position, despite the difficult trading environment.

Reserves policy

The Board aim to build a cash reserve of around £100,000, to ensure they can cover major repairs and have sufficient working capital. The cash reserve at the year end was £105,039 The building and grounds are currently maintained to a high standard and this cash balance is considered sufficient to continue operations for the foreseeable future.

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.

**MELTHAM SPORTS AND COMMUNITY GROUP
LIMITED**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2025**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational structure and decision making

We have retained the same governance structure that we commenced with, as this has served us well. We originally had nine Trustee/directors, five of whom were selected by each of the main sports clubs: Meltham Subscription Bowling Club, Meltham Cricket Club, Meltham Athletic Football Club, Meltham All Blacks Rugby League Club and Meltham Athletics Club. The remaining four trustees represented the wider community. We lost our Rugby Club representative Sue Jones and with that Club being inactive Sue has not been replaced. As a consequence we now have an additional community trustee, so that the balance is now four sports club trustees and five community trustees.

Sadly we saw the departure of our long standing bar manager, Jonathan Shaw, in October and thanked him for his long and loyal service. As previously reported following the retirement of our Company Secretary, David Curtis, Martin Sturdy our Treasurer has ably stepped into his shoes.

The trustees met monthly and received both a report on the management of the centre and the finances at each meeting. Decisions are made on any works, major expenditure, and staffing issues also. Each of the sports clubs may send additional representatives should there be any concerns. This works well and there continues to be a very good spirit of co-operation between all the users in the centre.

One of our trustees, Michael Pogson, has continued as the volunteer Centre Manager ensuring that the facility is well-managed and dealing with any daily issues. Michael has continued to supervise casual and volunteer bar staff at busy events. Other trustees have volunteered to undertake governance and tasks, as well as cleaning, minute taking, catering etc

Moving forward we will continue with the same structure with an eye on recruiting new board members and we will continue to regularly review both our business arrangements as well as the condition and repair of the centre to ensure that both remain fit for purpose.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

04386952 (England and Wales)

Registered Charity number

1094637

Registered office

Mean Lane
Meltham
Holmfirth
Huddersfield
West Yorkshire
HD9 5QT

**MELTHAM SPORTS AND COMMUNITY GROUP
LIMITED**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2025**

Trustees

M J Pogson

J Danson

J E Rockett

M J Sturdy

C Westcott

P G White

J A Moulson

R N Moorhouse

Ms L R Coates (appointed 19.10.24)

K Jacobs (appointed 17.8.24)

Company Secretary

D A Curtis

Independent Examiner

bk plus Brighouse

Chartered Certified Accountants

Birkby House

Bailiff Bridge

Brighouse

West Yorkshire

HD6 4JJ

Approved by order of the board of trustees on 20 December 2025 and signed on its behalf by:

P G White - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
MELTHAM SPORTS AND COMMUNITY GROUP
LIMITED**

Independent examiner's report to the trustees of Meltham Sports And Community Group Limited ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2025.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
MELTHAM SPORTS AND COMMUNITY GROUP
LIMITED**

Independent examiner's statement

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

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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

Kate E McManus FCA

bk plus Brighouse
Chartered Certified Accountants
Birkby House
Bailiff Bridge
Brighouse
West Yorkshire
HD6 4JJ

22 December 2025

**MELTHAM SPORTS AND COMMUNITY GROUP
LIMITED**

**STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2025**

	Notes	2025 Unrestricted fund £	2024 Total funds £
INCOME AND ENDOWMENTS FROM			
Charitable activities			
Community sports centre		129,968	112,281
Investment income	2	3,375	50
Other income		232	162
Total		133,575	112,493
 EXPENDITURE ON			
Raising funds			
Bar costs		44,541	42,487
		44,541	42,487
 Charitable activities			
Community sports centre		79,096	70,573
Total		123,637	113,060
 NET INCOME/(EXPENDITURE)		 9,938	 (567)
 RECONCILIATION OF FUNDS			
Total funds brought forward		247,907	248,474
 TOTAL FUNDS CARRIED FORWARD		 257,845	 247,907

The notes form part of these financial statements

**MELTHAM SPORTS AND COMMUNITY GROUP
LIMITED**

**BALANCE SHEET
31 MARCH 2025**

	Notes	2025 Unrestricted fund £	2024 Total funds £
FIXED ASSETS			
Tangible assets	7	705,688	732,125
CURRENT ASSETS			
Stocks	8	5,777	6,357
Debtors	9	6,512	3,061
Cash at bank and in hand		123,695	104,898
		135,984	114,316
CREDITORS			
Amounts falling due within one year	10	(15,105)	(10,202)
		120,879	104,114
NET CURRENT ASSETS			
		826,567	836,239
TOTAL ASSETS LESS CURRENT LIABILITIES			
CREDITORS			
Amounts falling due after more than one year	11	(568,722)	(588,332)
		257,845	247,907
NET ASSETS			
FUNDS			
Unrestricted funds	12	257,845	247,907
		257,845	247,907
TOTAL FUNDS			
		257,845	247,907

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2025 in accordance with Section 476 of the Companies Act 2006.

The notes form part of these financial statements

**MELTHAM SPORTS AND COMMUNITY GROUP
LIMITED**

**BALANCE SHEET - continued
31 MARCH 2025**

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 20 December 2025 and were signed on its behalf by:

P G White - Trustee

M J Sturdy - Trustee

The notes form part of these financial statements

**MELTHAM SPORTS AND COMMUNITY GROUP
LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

1. ACCOUNTING POLICIES

BASIS OF PREPARING THE FINANCIAL STATEMENTS

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

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.

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.

TANGIBLE FIXED ASSETS

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

Long leasehold	- 2% on cost
Improvements to property	- 15% on reducing balance
Plant and machinery	- 25% on reducing balance
Fixtures and fittings	- 15% on reducing balance
Computer equipment	- 33% on cost

Tangible fixed assets are stated at cost (or deemed cost) or valuation less accumulated depreciation and accumulated impairment losses. Cost includes costs directly attributable to making the asset capable of operating as intended.

STOCKS

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

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.

**MELTHAM SPORTS AND COMMUNITY GROUP
LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025**

1. ACCOUNTING POLICIES - continued

FUND ACCOUNTING

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

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

PENSION COSTS AND OTHER POST-RETIREMENT BENEFITS

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

2. INVESTMENT INCOME

	2025	2024
	£	£
Deposit account interest	3,375	50
	<u>3,375</u>	<u>50</u>

3. NET INCOME/(EXPENDITURE)

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

	2025	2024
	£	£
Depreciation - owned assets	27,997	28,542
	<u>27,997</u>	<u>28,542</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2025 nor for the year ended 31 March 2024.

TRUSTEES' EXPENSES

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

**MELTHAM SPORTS AND COMMUNITY GROUP
LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025**

5. STAFF COSTS

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

	2025	2024
Bar staff	1	1
	<u>1</u>	<u>1</u>

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

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Charitable activities	
Community sports centre	112,281
Investment income	50
Other income	162
	<u>112,493</u>
Total	<u>112,493</u>
EXPENDITURE ON	
Raising funds	
Bar costs	42,487
	<u>42,487</u>
Charitable activities	
Community sports centre	70,573
	<u>70,573</u>
Total	<u>113,060</u>
NET INCOME/(EXPENDITURE)	(567)
RECONCILIATION OF FUNDS	
Total funds brought forward	248,474
	<u>248,474</u>
TOTAL FUNDS CARRIED FORWARD	<u>247,907</u>

**MELTHAM SPORTS AND COMMUNITY GROUP
LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025**

7. TANGIBLE FIXED ASSETS

	Long leasehold £	Improvements to property £	Plant and machinery £
COST			
At 1 April 2024	1,167,196	65,453	43,363
Additions	-	-	1,560
	<hr/>	<hr/>	<hr/>
At 31 March 2025	1,167,196	65,453	44,923
	<hr/>	<hr/>	<hr/>
DEPRECIATION			
At 1 April 2024	464,522	50,768	35,571
Charge for year	23,344	2,203	1,403
	<hr/>	<hr/>	<hr/>
At 31 March 2025	487,866	52,971	36,974
	<hr/>	<hr/>	<hr/>
NET BOOK VALUE			
At 31 March 2025	<u>679,330</u>	<u>12,482</u>	<u>7,949</u>
At 31 March 2024	<u>702,674</u>	<u>14,685</u>	<u>7,792</u>
	<hr/>	<hr/>	<hr/>
	Fixtures and fittings £	Computer equipment £	Totals £
COST			
At 1 April 2024	68,560	1,718	1,346,290
Additions	-	-	1,560
	<hr/>	<hr/>	<hr/>
At 31 March 2025	68,560	1,718	1,347,850
	<hr/>	<hr/>	<hr/>
DEPRECIATION			
At 1 April 2024	61,586	1,718	614,165
Charge for year	1,047	-	27,997
	<hr/>	<hr/>	<hr/>
At 31 March 2025	62,633	1,718	642,162
	<hr/>	<hr/>	<hr/>
NET BOOK VALUE			
At 31 March 2025	<u>5,927</u>	<u>-</u>	<u>705,688</u>
At 31 March 2024	<u>6,974</u>	<u>-</u>	<u>732,125</u>
	<hr/>	<hr/>	<hr/>

**MELTHAM SPORTS AND COMMUNITY GROUP
LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025**

8. STOCKS		2025	2024
		£	£
Stocks		5,777	6,357
		<u> </u>	<u> </u>
9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		2025	2024
		£	£
Prepayments		6,512	3,061
		<u> </u>	<u> </u>
10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		2025	2024
		£	£
Trade creditors		11,505	6,424
Social security and other taxes		(3)	773
Wages creditor		-	(411)
Pension creditor		-	134
VAT		1,109	519
Accruals and deferred income		2,494	2,763
		<u> </u>	<u> </u>
		15,105	10,202
		<u> </u>	<u> </u>
11. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR		2025	2024
		£	£
Deferred government grants		568,722	588,332
		<u> </u>	<u> </u>
12. MOVEMENT IN FUNDS			
		Net	
	At 1.4.24	movement	At
	£	in funds	31.3.25
		£	£
Unrestricted funds			
General fund	247,907	9,938	257,845
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	247,907	9,938	257,845
	<u> </u>	<u> </u>	<u> </u>

**MELTHAM SPORTS AND COMMUNITY GROUP
LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025**

12. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	133,575	(123,637)	9,938
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>133,575</u>	<u>(123,637)</u>	<u>9,938</u>

Comparatives for movement in funds

	At 1.4.23 £	Net movement in funds £	At 31.3.24 £
Unrestricted funds			
General fund	248,474	(567)	247,907
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>248,474</u>	<u>(567)</u>	<u>247,907</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	112,493	(113,060)	(567)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>112,493</u>	<u>(113,060)</u>	<u>(567)</u>

**MELTHAM SPORTS AND COMMUNITY GROUP
LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025**

12. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.23 £	Net movement in funds £	At 31.3.25 £
Unrestricted funds			
General fund	248,474	9,371	257,845
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>248,474</u>	<u>9,371</u>	<u>257,845</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	246,068	(236,697)	9,371
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>246,068</u>	<u>(236,697)</u>	<u>9,371</u>

13. RELATED PARTY DISCLOSURES

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

**MELTHAM SPORTS AND COMMUNITY GROUP
LIMITED**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2025**

	2025 £	2024 £
INCOME AND ENDOWMENTS		
Investment income		
Deposit account interest	3,375	50
Charitable activities		
Bar sales	106,738	94,071
Electricity generation	2,078	2,150
Rents received	500	300
Room hire income	18,377	13,800
Sporting services	2,275	1,960
	129,968	112,281
Other income		
Commission received on ticket sales	232	162
	133,575	112,493
EXPENDITURE		
Bar costs		
Opening stock	6,357	5,344
Purchases	43,961	43,500
Closing stock	(5,777)	(6,357)
	44,541	42,487
Charitable activities		
Wages	17,372	27,612
Pensions	353	641
Rates and water	5,792	2,887
Insurance	3,559	3,357
Light and heat	9,498	6,416
Telephone	2,238	1,839
Property & grounds maintenance	17,560	8,362
Sundries	8,324	5,004
	64,696	56,118

This page does not form part of the statutory financial statements

**MELTHAM SPORTS AND COMMUNITY GROUP
LIMITED**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2025**

	2025	2024
	£	£
Support costs		
Management		
Postage and stationery	107	107
Finance		
Bank charges	589	461
Deferred government grant	(19,610)	(19,610)
Depreciation of tangible fixed assets	27,997	28,542
	8,976	9,393
Governance costs		
Accountancy, legal & professional fees	5,317	4,955
	123,637	113,060
Total resources expended	123,637	113,060
Net income/(expenditure)	9,938	(567)

This page does not form part of the statutory financial statements

MELTHAM SPORTS AND COMMUNITY GROUP LIMITED

England & Wales - Charity number 1094637

Accounts

REGISTERED COMPANY NUMBER: 04386952 (England and Wales)
REGISTERED CHARITY NUMBER: 1094637

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024
FOR
MELTHAM SPORTS AND COMMUNITY GROUP
LIMITED

MELTHAM SPORTS AND COMMUNITY GROUP
LIMITED

CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

	Page
Report of the Trustees	1 to 5
Independent Examiner's Report	6 to 7
Statement of Financial Activities	8
Balance Sheet	9 to 10
Notes to the Financial Statements	11 to 17
Detailed Statement of Financial Activities	18 to 19

**MELTHAM SPORTS AND COMMUNITY GROUP
LIMITED**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2024**

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

OBJECTIVES AND ACTIVITIES

Objectives and aims

Meltham Sports and Community Group's objective as stated in the Memorandum and Articles is;- 'to promote the benefit of the inhabitants of Meltham and Neighbourhood without distinction of sex, sexual orientation, race or political, religious or other opinions, by associating, together the said inhabitants and the Local Authorities, voluntary and other organisations in a common effort to advance education and to provide facilities in the interests of social welfare for recreation and leisure-time occupation with the object of improving the conditions of life for the said inhabitants: establish, or secure the establishment of, community facilities ('the centres') and to maintain and manage the same (whether alone or in co-operation with any local authority or other person or body) in furtherance of these objects: promote such charitable purposes as may from time to time be determined. The company shall be non-party in politics and non-sectarian in religion.'

The principal activity of the charity has been to construct a sports and community centre on a site acquired on a long lease from the Meltham Cricket and Bowling Clubs. This was completed in January 2004 at a cost of around £1.2 million, with external works and games areas completed in April 2004. The centre is a multi-purpose building with changing rooms, sports hall, function room, committee and education space and storage for a wide range of community and sporting activities.

The centre is the home for five of the Town's sports clubs; Meltham Cricket Club, Meltham Subscription Bowling Club, Meltham Athletic Club, Meltham Athletic Football Club and Meltham All Blacks Rugby League Club. Each of the clubs runs their own affairs and has developed their own sports development plans that satisfy the needs of their respective associations. A key intention in the design of the new facility was to enable major development plans for all the five clubs.

Capital funding for the development projects was received from a number of sources. The largest was a grant of £893,000 from Sport England which followed from a successful bid. This was match funded from a grant from Meltham Town Council of £60,000; Kirklees Metropolitan Council with two grants totalling £92,000 and Yorkshire Forward with a grant of £25,000. The remainder of the funds were received from a mix of private donations, company sponsorships and general fundraising in the community, and totalled in excess of £50,000.

Since completing the construction works the main activity of the charity has been the management and maintenance of the facility for the benefit of the community.

**MELTHAM SPORTS AND COMMUNITY GROUP
LIMITED**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2024**

OBJECTIVES AND ACTIVITIES

Significant activities

This has been a challenging year in that income through the bar has been much less with our community similarly affected by the cost of living crisis that has hit the whole country. Visitors have been more careful in their spending at the centre and we have had increased energy and other costs to contend with. Despite this picture the centre has survived well and continues to provide the service to the community as set out in our original objectives. Our objectives for the year were as follows:-

- To manage the facility for the benefit of the residents of Meltham
- To raise sufficient funding to pay the costs of running the centre
- To seek additional funding to develop additional facilities and improve the centre and adjoining grounds
- To employ staff/volunteers to manage the centre and in particular run an effective function room and bar and to clean and maintain the whole facility
- To ensure that the facility is appropriately insured, compliant and safe for all users
- To support existing and new sports and community groups to develop and in so doing improve the health and wellbeing of Meltham residents
- To consider the feasibility and development of additional facilities, extensions, and sports ground improvements.

Since opening the main source of income to pay for the running costs of the centre is the net receipts from the bar. As noted bar sales have been down by nearly 15 % from the previous year.

We have continued with the employment of a senior bar steward on full weekly hours under the direction of one of the Directors, Michael Pogson, who also volunteers to cover much of the management responsibilities and additional bar work and catering for which we are extremely grateful.

The five founding sports clubs continue to provide a wide range of sporting activity for the community. It is disappointing that the Rugby Club have been unable to field sides, but we remain hopeful that some of their activities will return.

Many of our other community activities have returned and there has been an increase in the use of the sports hall which is very pleasing. Bookings for the bar and event space are back to pre-pandemic patterns also.

Our objectives will be much the same in the following year, whilst seeking ways to continue to attract more events we will ensure our costs are kept to manageable levels.

**MELTHAM SPORTS AND COMMUNITY GROUP
LIMITED**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2024**

FINANCIAL REVIEW

Financial position and going concern

A cursory view of this year's accounts indicate a small loss of £567. This does not show the whole picture. Last year's loss was £18,806, which compared with a surplus of £20,847 the year before. However, there are a number of reasons for this and the underlying picture is much more positive.

Firstly, we were fortunate to receive significant financial support during the pandemic in the form of grants and rent for covid testing station on our carpark . We used some of this funding for improvements to the centre, much of this expenditure being in the last financial year resulting in a financial loss on paper for that year. We have needed to spend less on repairs and improvements with our expenditure in this area reducing from nearly £27,000 down to just over £8,000 this year. Our stock levels are higher this year and we have maintained the same level of reserves and cash of nearly £105,000. Our accounts includes high levels of depreciation and deferred grant which shows as a paper loss of over £10,000 for the year.

On a positive note, our balance sheet continues to be healthy and our cash and reserves at the bank is nearly £105,000, significantly better than at any pre pandemic year. We continue to be in a healthy financial position, despite the difficult trading environment.

Reserves policy

The Board aim to build a cash reserve of around £100,000, to ensure they can cover major repairs and have sufficient working capital. The cash reserve at the year end was £104,898 The building and grounds are currently maintained to a high standard and this cash balance is considered sufficient to continue operations for the foreseeable future.

FUTURE PLANS

Our objectives will be much the same in the following year, whilst seeking ways to attract more events we will ensure our costs are kept to manageable levels.

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.

**MELTHAM SPORTS AND COMMUNITY GROUP
LIMITED**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2024**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational structure and decision making

We have retained the same governance structure that we commenced with, as this has served us well. We have ten Trustee/directors, five of whom are selected by each of the main sports clubs: Meltham Subscription bowling Club, Meltham Cricket Club, Meltham Athletic Football Club, Meltham All Blacks Rugby League Club and Meltham Athletics Club. The remaining five trustees are selected from key areas of the wider community representing early years, youth, civic, and elderly residents.

We were sad to see the retirement of our Company Secretary, David Curtis, this year after over 25 years with the Group. We are very grateful for his support and for diligently carrying out his role over these years. Martin Sturdy has ably stepped into his shoes. We have also welcomed new Trustees, Neil Moorhouse, Kirk Jacobs and Lisa Coates in the last couple of years, which have strengthened our capabilities and connections to our community.

The trustees met monthly and received a report on the management of the centre and a financial report at each meeting. Decisions are made on any works, major expenditure, and staffing issues. Each of the sports clubs can send additional representatives should there be any concerns. This works well and there continues to be a very good spirit of co-operation between all the users in the centre.

One of the trustees, Michael Pogson, has continued as the volunteer Centre Manager ensuring that the facility is well-managed and dealing with any daily issues. We continued with the employment of a senior bar worker under Michael's supervision and employ temporary and volunteer bar staff at busy events. Other trustees have volunteered to undertake governance and tasks, such as cleaning, minute taking, catering etc.

Moving forward we will continue with the same structure with an eye on recruiting new board members and we will continue to regularly review both our business arrangements as well as the condition and repair of the centre to ensure that both remain fit for purpose.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

04386952 (England and Wales)

Registered Charity number

1094637

Registered office

Mean Lane
Meltham
Holmfirth
Huddersfield
West Yorkshire
HD9 5QT

MELTHAM SPORTS AND COMMUNITY GROUP
LIMITED

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2024

Trustees

J M Pogson
D A Curtis (resigned 17.2.24)
J Danson
J E Rockett
M J Sturdy
C Westcott
P G White
J A Moulson
R N Moorhouse
Ms L R Coates (appointed 19.10.24)
K Jacobs (appointed 17.8.24)

Company Secretary

M J Sturdy

Independent Examiner

Laura R Brain FCA
Brosnans Chartered Accountants
Birkby House
Bailiff Bridge
Brighouse
West Yorkshire
HD6 4JJ

Approved by order of the board of trustees on 21 December 2024 and signed on its behalf by:



P G White - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
MELTHAM SPORTS AND COMMUNITY GROUP
LIMITED**

Independent examiner's report to the trustees of Meltham Sports And Community Group Limited ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2024.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
MELTHAM SPORTS AND COMMUNITY GROUP
LIMITED

Independent examiner's statement

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

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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



Laura R Brain FCA

Brosnans
Chartered Accountants
Birkby House
Bailliff Bridge
Brighouse
West Yorkshire
HD6 4JJ

Date: 23 December 2024

**MELTHAM SPORTS AND COMMUNITY GROUP
LIMITED**

**STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2024**

	Notes	2024 Unrestricted funds £	2023 Unrestricted funds £
INCOME AND ENDOWMENTS FROM			
Charitable activities			
Community sports centre		112,281	125,318
Investment income	2	50	74
Other income		<u>162</u>	<u>-</u>
Total		<u>112,493</u>	<u>125,392</u>
 EXPENDITURE ON			
Raising funds			
Bar costs		<u>42,487</u>	<u>51,897</u>
		42,487	51,897
Charitable activities			
Community sports centre		<u>70,573</u>	<u>92,301</u>
Total		<u>113,060</u>	<u>144,198</u>
 NET INCOME/(EXPENDITURE)		 (567)	 (18,806)
 RECONCILIATION OF FUNDS			
Total funds brought forward		<u>248,474</u>	<u>267,280</u>
 TOTAL FUNDS CARRIED FORWARD		 <u>247,907</u>	 <u>248,474</u>

The notes form part of these financial statements

**MELTHAM SPORTS AND COMMUNITY GROUP
LIMITED**

**BALANCE SHEET
31 MARCH 2024**

	Notes	2024 Unrestricted funds £	2023 Unrestricted funds £
FIXED ASSETS			
Tangible assets	7	732,125	759,989
CURRENT ASSETS			
Stocks	8	6,357	5,344
Debtors	9	3,061	4,248
Cash at bank and in hand		<u>104,898</u>	<u>105,039</u>
		114,316	114,631
CREDITORS			
Amounts falling due within one year	10	(10,202)	(18,204)
		<u>104,114</u>	<u>96,427</u>
NET CURRENT ASSETS			
		836,239	856,416
CREDITORS			
Amounts falling due after more than one year	11	(588,332)	(607,942)
		<u>247,907</u>	<u>248,474</u>
NET ASSETS			
		247,907	248,474
FUNDS			
Unrestricted funds	12	<u>247,907</u>	<u>248,474</u>
TOTAL FUNDS		<u>247,907</u>	<u>248,474</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2024 in accordance with Section 476 of the Companies Act 2006.

The notes form part of these financial statements

MELTHAM SPORTS AND COMMUNITY GROUP
LIMITED

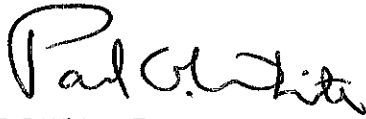
BALANCE SHEET - continued
31 MARCH 2024

The trustees acknowledge their responsibilities for

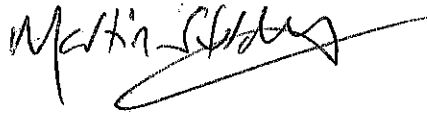
- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 21 December 2024 and were signed on its behalf by:



P G White - Trustee



M J Sturdy - Trustee

The notes form part of these financial statements

**MELTHAM SPORTS AND COMMUNITY GROUP
LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

1. ACCOUNTING POLICIES

BASIS OF PREPARING THE FINANCIAL STATEMENTS

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

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.

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.

TANGIBLE FIXED ASSETS

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

Long leasehold	- 2% on cost
Improvements to property	- 15% on reducing balance
Plant and machinery	- 25% on reducing balance
Fixtures and fittings	- 15% on reducing balance
Computer equipment	- 33% on cost

Tangible fixed assets are stated at cost (or deemed cost) or valuation less accumulated depreciation and accumulated impairment losses. Cost includes costs directly attributable to making the asset capable of operating as intended.

STOCKS

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

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.

**MELTHAM SPORTS AND COMMUNITY GROUP
LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024**

1. ACCOUNTING POLICIES - continued

FUND ACCOUNTING

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

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

PENSION COSTS AND OTHER POST-RETIREMENT BENEFITS

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

2. INVESTMENT INCOME

	2024	2023
	£	£
Deposit account interest	<u>50</u>	<u>74</u>

3. NET INCOME/(EXPENDITURE)

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

	2024	2023
	£	£
Depreciation - owned assets	<u>28,542</u>	<u>29,340</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2024 nor for the year ended 31 March 2023.

TRUSTEES' EXPENSES

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

**MELTHAM SPORTS AND COMMUNITY GROUP
LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024**

5. STAFF COSTS

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

	2024	2023
Bar staff	<u>1</u>	<u>1</u>

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

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Charitable activities	
Community sports centre	125,318
Investment income	<u>74</u>
Total	<u>125,392</u>
 EXPENDITURE ON	
Raising funds	
Bar costs	<u>51,897</u>
	51,897
Charitable activities	
Community sports centre	<u>92,301</u>
Total	<u>144,198</u>
 NET INCOME/(EXPENDITURE)	 (18,806)
 RECONCILIATION OF FUNDS	
Total funds brought forward	<u>267,280</u>
 TOTAL FUNDS CARRIED FORWARD	 <u>248,474</u>

**MELTHAM SPORTS AND COMMUNITY GROUP
LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024**

7. TANGIBLE FIXED ASSETS

	Long leasehold £	Improvements to property £	Plant and machinery £
COST			
At 1 April 2023	1,167,196	65,453	42,685
Additions	<u>-</u>	<u>-</u>	<u>678</u>
At 31 March 2024	<u>1,167,196</u>	<u>65,453</u>	<u>43,363</u>
DEPRECIATION			
At 1 April 2023	441,178	48,176	34,196
Charge for year	<u>23,344</u>	<u>2,592</u>	<u>1,375</u>
At 31 March 2024	<u>464,522</u>	<u>50,768</u>	<u>35,571</u>
NET BOOK VALUE			
At 31 March 2024	<u>702,674</u>	<u>14,685</u>	<u>7,792</u>
At 31 March 2023	<u>726,018</u>	<u>17,277</u>	<u>8,489</u>
	Fixtures and fittings £	Computer equipment £	Totals £
COST			
At 1 April 2023	68,560	1,718	1,345,612
Additions	<u>-</u>	<u>-</u>	<u>678</u>
At 31 March 2024	<u>68,560</u>	<u>1,718</u>	<u>1,346,290</u>
DEPRECIATION			
At 1 April 2023	60,355	1,718	585,623
Charge for year	<u>1,231</u>	<u>-</u>	<u>28,542</u>
At 31 March 2024	<u>61,586</u>	<u>1,718</u>	<u>614,165</u>
NET BOOK VALUE			
At 31 March 2024	<u>6,974</u>	<u>-</u>	<u>732,125</u>
At 31 March 2023	<u>8,205</u>	<u>-</u>	<u>759,989</u>

**MELTHAM SPORTS AND COMMUNITY GROUP
LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024**

8. STOCKS		2024	2023
		£	£
Stocks		<u>6,357</u>	<u>5,344</u>
9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		2024	2023
		£	£
VAT		-	593
Prepayments		<u>3,061</u>	<u>3,655</u>
		<u>3,061</u>	<u>4,248</u>
10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		2024	2023
		£	£
Trade creditors		6,424	16,238
Social security and other taxes		773	329
Wages creditor		(411)	(936)
Pension creditor		134	115
VAT		519	-
Accruals and deferred income		<u>2,763</u>	<u>2,458</u>
		<u>10,202</u>	<u>18,204</u>
11. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR		2024	2023
		£	£
Deferred government grants		<u>588,332</u>	<u>607,942</u>
12. MOVEMENT IN FUNDS			
		Net	At
	At 1.4.23	movement	31.3.24
	£	in funds	£
Unrestricted funds		£	
General fund	248,474	(567)	247,907
	_____	_____	_____
TOTAL FUNDS	<u>248,474</u>	<u>(567)</u>	<u>247,907</u>

**MELTHAM SPORTS AND COMMUNITY GROUP
LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024**

12. MOVEMENT IN FUNDS - continued

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

	Income £	Expenditure £	Movement in funds £
Unrestricted funds			
General fund	112,493	(113,060)	(567)
	<u>112,493</u>	<u>(113,060)</u>	<u>(567)</u>
TOTAL FUNDS	<u>112,493</u>	<u>(113,060)</u>	<u>(567)</u>

Comparatives for movement in funds

	At 1.4.22 £	Net movement in funds £	At 31.3.23 £
Unrestricted funds			
General fund	267,280	(18,806)	248,474
	<u>267,280</u>	<u>(18,806)</u>	<u>248,474</u>
TOTAL FUNDS	<u>267,280</u>	<u>(18,806)</u>	<u>248,474</u>

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

	Income £	Expenditure £	Movement in funds £
Unrestricted funds			
General fund	125,392	(144,198)	(18,806)
	<u>125,392</u>	<u>(144,198)</u>	<u>(18,806)</u>
TOTAL FUNDS	<u>125,392</u>	<u>(144,198)</u>	<u>(18,806)</u>

**MELTHAM SPORTS AND COMMUNITY GROUP
LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024**

13. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2023 or 31 March 2024.

**MELTHAM SPORTS AND COMMUNITY GROUP
LIMITED**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2024**

	2024	2023
	£	£
INCOME AND ENDOWMENTS		
Investment income		
Deposit account interest	50	74
Charitable activities		
Bar sales	94,071	112,514
Electricity generation	2,150	2,408
Rents received	300	200
Room hire income	13,800	8,713
Sporting services	<u>1,960</u>	<u>1,483</u>
	112,281	125,318
Other income		
Commission received on ticket sales	<u>162</u>	<u>-</u>
Total income	112,493	125,392
EXPENDITURE		
Bar costs		
Opening stock	5,344	4,176
Purchases	43,500	53,065
Closing stock	<u>(6,357)</u>	<u>(5,344)</u>
	42,487	51,897
Charitable activities		
Wages	27,612	26,250
Pensions	641	593
Rates and water	2,887	3,364
Insurance	3,357	3,169
Light and heat	6,416	12,643
Telephone	1,839	1,772
Property & grounds maintenance	8,362	26,831
Sundries	<u>5,004</u>	<u>3,300</u>
	56,118	77,922

This page does not form part of the statutory financial statements

**MELTHAM SPORTS AND COMMUNITY GROUP
LIMITED**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2024**

	2024 £	2023 £
Support costs		
Management		
Postage and stationery	107	36
Finance		
Bank charges	461	383
Deferred government grant	(19,610)	(19,610)
Depreciation of tangible fixed assets	<u>28,542</u>	<u>29,340</u>
	9,393	10,113
Governance costs		
Accountancy, legal & professional fees	<u>4,955</u>	<u>4,230</u>
Total expenditure	<u>113,060</u>	<u>144,198</u>
Net expenditure	<u>(567)</u>	<u>(18,806)</u>

This page does not form part of the statutory financial statements

MELTHAM SPORTS AND COMMUNITY GROUP LIMITED

England & Wales - Charity number 1094637

Accounts

REGISTERED COMPANY NUMBER: 04386952 (England and Wales)
REGISTERED CHARITY NUMBER: 1094637

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023
FOR
MELTHAM SPORTS AND COMMUNITY GROUP
LIMITED

**MELTHAM SPORTS AND COMMUNITY GROUP
LIMITED**

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

	Page
Report of the Trustees	1 to 5
Independent Examiner's Report	6 to 7
Statement of Financial Activities	8
Balance Sheet	9 to 10
Notes to the Financial Statements	11 to 17
Detailed Statement of Financial Activities	18 to 19

**MELTHAM SPORTS AND COMMUNITY GROUP
LIMITED**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2023**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

Meltham Sports and Community Group's objective as stated in the Memorandum and Articles is;- 'to promote the benefit of the inhabitants of Meltham and Neighbourhood without distinction of sex, sexual orientation, race or political, religious or other opinions, by associating, together the said inhabitants and the Local Authorities, voluntary and other organisations in a common effort to advance education and to provide facilities in the interests of social welfare for recreation and leisure-time occupation with the object of improving the conditions of life for the said inhabitants: establish, or secure the establishment of, community facilities ('the centres') and to maintain and manage the same (whether alone or in co-operation with any local authority or other person or body) in furtherance of these objects: promote such charitable purposes as may from time to time be determined. The company shall be non-party in politics and non-sectarian in religion.'

The principal activity of the charity has been to construct a sports and community centre on a site acquired on a long lease from the Meltham Cricket and Bowling Clubs. This was completed in January 2004 at a cost of around £1.2 million, with external works and games areas completed in April 2004. The centre is a multi-purpose building with changing rooms, sports hall, function room, committee and education space and storage for a wide range of community and sporting activities.

The centre is the home for five of the Town's sports clubs; Meltham Cricket Club, Meltham Subscription Bowling Club, Meltham Athletic Club, Meltham Athletic Football Club and Meltham All Blacks Rugby League Club. Each of the clubs runs their own affairs and has developed their own sports development plans that satisfy the needs of their respective associations. A key intention in the design of the new facility was to enable major development plans for all the five clubs.

Capital funding for the development projects was received from a number of sources. The largest was a grant of £893,000 from Sport England which followed from a successful bid. This was match funded from a grant from Meltham Town Council of £60,000; Kirklees Metropolitan Council with two grants totalling £92,000 and Yorkshire Forward with a grant of £25,000. The remainder of the funds were received from a mix of private donations, company sponsorships and general fundraising in the community, and totalled in excess of £50,000.

Since completing the construction works the main activity of the charity has been the management and maintenance of the facility for the benefit of the community.

**MELTHAM SPORTS AND COMMUNITY GROUP
LIMITED**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2023**

OBJECTIVES AND ACTIVITIES

Significant activities

This was our first full year without any restrictions and closures from the covid pandemic and a return to something close to normal. This has meant that there was no Government grants to support us and the rent for the car park as a covid testing centre ended also. In general, our objectives for this year have been much the same as previous years

- To manage the facility for the benefit of the residents of Meltham
- To raise sufficient funding to pay the costs of running the centre
- To seek additional funding to develop additional facilities and improve the centre and adjoining grounds
- To employ staff/volunteers to manage the centre and in particular run an effective function room and bar and to clean and maintain the whole facility
- To ensure that the facility is appropriately insured, compliant and safe for all users
- To support existing and new sports and community groups to develop and in so doing improve the health and wellbeing of Meltham residents
- To consider the feasibility and development of additional facilities, extensions, and sports ground improvements

Since opening the main source of income to pay for the running costs of the centre is the net receipts from the bar. Bar sales have returned to a similar pattern to those before the pandemic.

We have continued with the employment of a senior bar steward on full weekly hours under the direction of one of the Directors, Michael Pogson, who also volunteers to cover much of the management responsibilities and additional bar work for which we are extremely grateful.

The five founding sports clubs continue to provide a wide range of sporting activity for the community as most of their programmes have returned to normal. It is disappointing that the Rugby Club have been unable to field sides, but we remain hopeful that some of their activities will return.

Many of our other community activities have returned and there has been an increase in the use of the sports hall which is very pleasing. Bookings for the bar and event space are back to pre-pandemic patterns also. There does appear to be a reduction in sales of alcohol at events which we believe is common in most licensed premises.

Our objectives will be much the same in the following year, whilst seeking ways to continue to attract more events we will ensure our costs are kept to manageable levels.

**MELTHAM SPORTS AND COMMUNITY GROUP
LIMITED**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2023**

FINANCIAL REVIEW

Financial position and going concern

A cursory view of this year's accounts would suggest a problematic year, as the bottom line indicates a deficit of £18,806, which compares with a surplus of £20,847 the year before. However, there are a number of reasons for this and the underlying picture is much more positive.

Firstly, the previous year we had received over £18,000 in covid grants and £13,000 in rent for hosting the covid testing station. This year we have had much longer opening hours and weeks, hence higher running costs (as well as higher electricity tariffs). Our stock levels are much higher and we have continued to invest in improvements and repairs in the centre than would be the case in a normal year. The centre has been completely redecorated internally and over the last two years we have reupholstered the chairs, renewed the curtains, replaced the CCTV system, fire security system, new energy efficient lighting and replaced various pieces of equipment. Property and grounds maintenance expenditure as a consequence is over £27,000 for this year, which compares to pre-pandemic levels of often well below £10,000 per year. Our expenditure includes high levels of depreciation after the deferred grant release, which shows as a net loss of over £10,000.

On a positive note, our balance sheet continues to be healthy and our bank balance is over £103,000, significantly better than at any pre pandemic year. We continue to be in a healthy financial position, despite the difficult trading environment.

Reserves policy

The Board aim to build a cash reserve of around £100,000, to ensure they can cover major repairs and have sufficient working capital. The cash reserve at the year end was £105,039. The building and grounds are currently maintained to a high standard and this cash balance is considered sufficient to continue operations for the foreseeable future.

FUTURE PLANS

Our objectives will be much the same in the following year, whilst seeking ways to attract more events we will ensure our costs are kept to manageable levels.

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.

**MELTHAM SPORTS AND COMMUNITY GROUP
LIMITED**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2023**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational structure and decision making

We have retained the same governance structure that we commenced with, as this has served us well. We have nine Trustee/directors, five of whom are selected by each of the main sports clubs: Meltham Subscription bowling Club, Meltham Cricket Club, Meltham Athletic Football Club, Meltham All Blacks Rugby League Club and Meltham Athletics Club. The remaining four trustees are selected from key areas of the wider community representing early years, youth, civic, and elderly residents.

The trustees met monthly when the building was open and received a report on the management of the centre and a financial report at each meeting. Decisions are made on any works at the centre, any major expenditure, and staffing issues. Each of the sports clubs can send additional representatives should there be a need to address any concerns. This works well and there continues to be a very good spirit of co-operation between all the users in the centre.

One of the trustees, Michael Pogson, has continued as the volunteer Centre Manager ensuring that the facility is well-managed and dealing with any daily issues. We continued with the employment of a senior bar worker under Michael's supervision and employ temporary and volunteer bar staff at busy events and a part time cleaner. Other trustees have volunteered to undertake governance and other tasks, such as procuring the new lift, additional cleaning, minute taking, catering etc.

Moving forward we will continue with the same structure with an eye on recruiting new board members and we will continue to regularly review both our business arrangements as well as the condition and repair of the centre to ensure that both remain fit for purpose.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

04386952 (England and Wales)

Registered Charity number

1094637

Registered office

Mean Lane
Meltham
Holmfirth
Huddersfield
West Yorkshire
HD9 5QT

**MELTHAM SPORTS AND COMMUNITY GROUP
LIMITED**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2023**

Trustees

J M Pogson

D A Curtis

J Danson

J E Rockett

M J Sturdy

C Westcott

P G White

C Berry

J A Moulson

R N Moorhouse (appointed 18.2.23)

Company Secretary

D A Curtis

Independent Examiner

Laura R Brain

Brosnans Chartered Accountants

Birkby House

Bailiff Bridge

Brighouse

West Yorkshire

HD6 4JJ

Approved by order of the board of trustees on 9 March 2024 and signed on its behalf by:

P G White - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
MELTHAM SPORTS AND COMMUNITY GROUP
LIMITED**

Independent examiner's report to the trustees of Meltham Sports And Community Group Limited ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2023.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
MELTHAM SPORTS AND COMMUNITY GROUP
LIMITED**

Independent examiner's statement

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

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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

Laura R Brain

Brosnans
Chartered Accountants
Birkby House
Bailiff Bridge
Brighouse
West Yorkshire
HD6 4JJ

9 March 2024

**MELTHAM SPORTS AND COMMUNITY GROUP
LIMITED**

**STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2023**

	Notes	2023 Unrestricted funds £	2022 Unrestricted funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		-	400
Charitable activities			
Community sports centre		125,318	133,313
Investment income	2	<u>74</u>	<u>29</u>
Total		<u>125,392</u>	<u>133,742</u>
 EXPENDITURE ON			
Bar costs		<u>51,897</u>	<u>40,476</u>
		51,897	40,476
Community sports centre running costs		<u>92,301</u>	<u>72,419</u>
Total		<u>144,198</u>	<u>112,895</u>
 NET INCOME/(EXPENDITURE)		 (18,806)	 20,847
 RECONCILIATION OF FUNDS			
Total funds brought forward		<u>267,280</u>	<u>246,433</u>
 TOTAL FUNDS CARRIED FORWARD		 <u>248,474</u>	 <u>267,280</u>

The notes form part of these financial statements

**MELTHAM SPORTS AND COMMUNITY GROUP
LIMITED**

**BALANCE SHEET
31 MARCH 2023**

	Notes	2023 Unrestricted fund £	2022 Unrestricted funds £
FIXED ASSETS			
Tangible assets	7	759,989	788,310
CURRENT ASSETS			
Stocks	8	5,344	4,176
Debtors	9	4,248	8,078
Cash at bank and in hand		<u>105,039</u>	<u>114,264</u>
		114,631	126,518
CREDITORS			
Amounts falling due within one year	10	(18,204)	(19,996)
		<u>96,427</u>	<u>106,522</u>
NET CURRENT ASSETS			
		856,416	894,832
TOTAL ASSETS LESS CURRENT LIABILITIES			
CREDITORS			
Amounts falling due after more than one year	11	(607,942)	(627,552)
		<u>248,474</u>	<u>267,280</u>
NET ASSETS			
FUNDS			
Unrestricted funds	12	<u>248,474</u>	<u>267,280</u>
TOTAL FUNDS			
		<u><u>248,474</u></u>	<u><u>267,280</u></u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2023 in accordance with Section 476 of the Companies Act 2006.

The notes form part of these financial statements

**MELTHAM SPORTS AND COMMUNITY GROUP
LIMITED**

**BALANCE SHEET - continued
31 MARCH 2023**

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 9 March 2024 and were signed on its behalf by:

P G White - Trustee

M J Sturdy - Trustee

The notes form part of these financial statements

**MELTHAM SPORTS AND COMMUNITY GROUP
LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

1. ACCOUNTING POLICIES

BASIS OF PREPARING THE FINANCIAL STATEMENTS

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

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.

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.

TANGIBLE FIXED ASSETS

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

Long leasehold	- 2% on cost
Improvements to property	- 15% on reducing balance
Plant and machinery	- 25% on reducing balance
Fixtures and fittings	- 15% on reducing balance
Computer equipment	- 33% on cost

Tangible fixed assets are stated at cost (or deemed cost) or valuation less accumulated depreciation and accumulated impairment losses. Cost includes costs directly attributable to making the asset capable of operating as intended.

STOCKS

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

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.

**MELTHAM SPORTS AND COMMUNITY GROUP
LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023**

1. ACCOUNTING POLICIES - continued

FUND ACCOUNTING

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

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

PENSION COSTS AND OTHER POST-RETIREMENT BENEFITS

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

2. INVESTMENT INCOME

	2023	2022
	£	£
Deposit account interest	<u>74</u>	<u>29</u>

3. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging:

	2023	2022
	£	£
Depreciation	<u>29,340</u>	<u>30,219</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2023 nor for the year ended 31 March 2022.

TRUSTEES' EXPENSES

There were no trustees' expenses paid for the year ended 31 March 2023 nor for the year ended 31 March 2022.

**MELTHAM SPORTS AND COMMUNITY GROUP
LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023**

5. STAFF COSTS

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

	2023	2022
Bar staff	<u>1</u>	<u>2</u>

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

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	400
Charitable activities	
Community sports centre	133,313
Investment income	<u>29</u>
Total	<u>133,742</u>
 EXPENDITURE ON	
Bar costs	<u>40,476</u>
	40,476
Community sports centre running costs	<u>72,419</u>
Total	<u>112,895</u>
 NET INCOME	 20,847
 RECONCILIATION OF FUNDS	
Total funds brought forward	246,433
	<u> </u>
TOTAL FUNDS CARRIED FORWARD	<u>267,280</u>

**MELTHAM SPORTS AND COMMUNITY GROUP
LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023**

7. TANGIBLE FIXED ASSETS

	Long leasehold £	Improvements to property £	Plant and machinery £
COST			
At 1 April 2022	1,167,196	65,453	42,095
Additions	<u>-</u>	<u>-</u>	<u>590</u>
At 31 March 2023	<u>1,167,196</u>	<u>65,453</u>	<u>42,685</u>
DEPRECIATION			
At 1 April 2022	417,834	45,127	32,697
Charge for year	<u>23,344</u>	<u>3,049</u>	<u>1,499</u>
At 31 March 2023	<u>441,178</u>	<u>48,176</u>	<u>34,196</u>
NET BOOK VALUE			
At 31 March 2023	<u>726,018</u>	<u>17,277</u>	<u>8,489</u>
At 31 March 2022	<u>749,362</u>	<u>20,326</u>	<u>9,398</u>
	Fixtures and fittings £	Computer equipment £	Totals £
COST			
At 1 April 2022	68,131	1,718	1,344,593
Additions	<u>429</u>	<u>-</u>	<u>1,019</u>
At 31 March 2023	<u>68,560</u>	<u>1,718</u>	<u>1,345,612</u>
DEPRECIATION			
At 1 April 2022	58,907	1,718	556,283
Charge for year	<u>1,448</u>	<u>-</u>	<u>29,340</u>
At 31 March 2023	<u>60,355</u>	<u>1,718</u>	<u>585,623</u>
NET BOOK VALUE			
At 31 March 2023	<u>8,205</u>	<u>-</u>	<u>759,989</u>
At 31 March 2022	<u>9,224</u>	<u>-</u>	<u>788,310</u>

**MELTHAM SPORTS AND COMMUNITY GROUP
LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023**

8. STOCKS		2023	2022
		£	£
Stocks		<u>5,344</u>	<u>4,176</u>
9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		2023	2022
		£	£
VAT		593	-
Prepayments		<u>3,655</u>	<u>8,078</u>
		<u>4,248</u>	<u>8,078</u>
10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		2023	2022
		£	£
Trade creditors		16,238	18,345
Social security and other taxes		329	278
Wages creditor		(936)	(552)
Pension creditor		115	82
VAT		-	39
Accruals and deferred income		<u>2,458</u>	<u>1,804</u>
		<u>18,204</u>	<u>19,996</u>
11. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR		2023	2022
		£	£
Deferred government grants		<u>607,942</u>	<u>627,552</u>
12. MOVEMENT IN FUNDS			
		Net	
	At 1.4.22	movement	At
	£	in funds	31.3.23
		£	£
Unrestricted funds			
General fund	267,280	(18,806)	248,474
	_____	_____	_____
TOTAL FUNDS	<u>267,280</u>	<u>(18,806)</u>	<u>248,474</u>

**MELTHAM SPORTS AND COMMUNITY GROUP
LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023**

12. MOVEMENT IN FUNDS - continued

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

	Income £	Expenditure £	Movement in funds £
Unrestricted funds			
General fund	125,392	(144,198)	(18,806)
	-----	-----	-----
TOTAL FUNDS	<u>125,392</u>	<u>(144,198)</u>	<u>(18,806)</u>

Comparatives for movement in funds

	At 1.4.21 £	Net movement in funds £	At 31.3.22 £
Unrestricted funds			
General fund	246,433	20,847	267,280
	-----	-----	-----
TOTAL FUNDS	<u>246,433</u>	<u>20,847</u>	<u>267,280</u>

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

	Income £	Expenditure £	Movement in funds £
Unrestricted funds			
General fund	133,742	(112,895)	20,847
	-----	-----	-----
TOTAL FUNDS	<u>133,742</u>	<u>(112,895)</u>	<u>20,847</u>

**MELTHAM SPORTS AND COMMUNITY GROUP
LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023**

13. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2023.

**MELTHAM SPORTS AND COMMUNITY GROUP
LIMITED**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2023**

	2023 £	2022 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	-	400
Investment income		
Deposit account interest	74	29
Charitable activities		
Bar sales	112,514	94,690
Electricity generation	2,408	4,147
Rents received	200	13,000
Room hire income	8,713	1,710
Grants	-	18,716
Sporting services	<u>1,483</u>	<u>1,050</u>
	<u>125,318</u>	<u>133,313</u>
Total income	125,392	133,742
EXPENDITURE		
Bar costs		
Opening stock	4,176	500
Purchases	53,065	44,152
Closing stock	<u>(5,344)</u>	<u>(4,176)</u>
	51,897	40,476
Charitable activities		
Wages	26,250	22,924
Pensions	593	432
Rates and water	3,364	2,346
Insurance	3,169	2,925
Light and heat	12,643	3,658
Telephone	1,772	1,830
Property and grounds maintenance	26,831	20,876
Sundries	<u>3,300</u>	<u>2,309</u>
	77,922	57,300

This page does not form part of the statutory financial statements

**MELTHAM SPORTS AND COMMUNITY GROUP
LIMITED**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2023**

	2023 £	2022 £
Support costs		
Management		
Postage and stationery	36	18
Finance		
Bank charges	383	1,551
Deferred government grant	(19,610)	(19,610)
Depreciation of tangible fixed assets	<u>29,340</u>	<u>30,219</u>
	10,113	12,160
Governance costs		
Accountancy, legal and professional fees	<u>4,230</u>	<u>2,941</u>
Total expenditure	<u>144,198</u>	<u>112,895</u>
Net (expenditure)/income	<u><u>(18,806)</u></u>	<u><u>20,847</u></u>

This page does not form part of the statutory financial statements

MELTHAM SPORTS AND COMMUNITY GROUP LIMITED

England & Wales - Charity number 1094637

Accounts

REGISTERED COMPANY NUMBER: 04386952 (England and Wales)
REGISTERED CHARITY NUMBER: 1094637

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022
FOR
MELTHAM SPORTS AND COMMUNITY GROUP
LIMITED

**MELTHAM SPORTS AND COMMUNITY GROUP
LIMITED**

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

	Page
Report of the Trustees	1 to 5
Independent Examiner's Report	6 to 7
Statement of Financial Activities	8
Balance Sheet	9 to 10
Notes to the Financial Statements	11 to 17
Detailed Statement of Financial Activities	18 to 19

**MELTHAM SPORTS AND COMMUNITY GROUP
LIMITED**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2022**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

Meltham Sports and Community Group's objective as stated in the Memorandum and Articles is:-
'to promote the benefit of the inhabitants of Meltham and Neighbourhood without distinction of sex, sexual orientation, race or political, religious or other opinions, by associating, together the said inhabitants and the Local Authorities, voluntary and other organisations in a common effort to advance education and to provide facilities in the interests of social welfare for recreation and leisure-time occupation with the object of improving the conditions of life for the said inhabitants: establish, or secure the establishment of, community facilities ('the centres') and to maintain and manage the same (whether alone or in co-operation with any local authority or other person or body) in furtherance of these objects: promote such charitable purposes as may from time to time be determined. The company shall be non-party in politics and non-sectarian in religion.'

The principal activity of the charity has been to construct a sports and community centre on a site acquired on a long lease from the Meltham Cricket and Bowling Clubs. This was completed in January 2004 at a cost of around £1.2 million, with external works and games areas completed in April 2004. The centre is a multi-purpose building with changing rooms, sports hall, function room, committee and education space and storage for a wide range of community and sporting activities.

The centre is the home for five of the Town's sports clubs; Meltham Cricket Club, Meltham Subscription Bowling Club, Meltham Athletic Club, Meltham Athletic Football Club and Meltham All Blacks Rugby League Club. Each of the clubs runs their own affairs and has developed their own sports development plans that satisfy the needs of their respective associations. A key intention in the design of the new facility was to enable major development plans for all the five clubs.

Capital funding for the development projects was received from a number of sources. The largest was a grant of £893,000 from Sport England which followed from a successful bid. This was match funded from a grant from Meltham Town Council of £60,000; Kirklees Metropolitan Council with two grants totalling £92,000 and Yorkshire Forward with a grant of £25,000. The remainder of the funds were received from a mix of private donations, company sponsorships and general fundraising in the community, and totalled in excess of £50,000.

Since completing the construction works the main activity of the charity has been the management and maintenance of the facility for the benefit of the community.

**MELTHAM SPORTS AND COMMUNITY GROUP
LIMITED**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2022**

OBJECTIVES AND ACTIVITIES

Significant activities

At the beginning of the year, we were entering the second year of the covid pandemic and much of this year was recovering from the previous year's lockdowns. The spring and summer were affected by restricted trading, but full use returned in the autumn, and we took the opportunity to invest in several improvements to the centre. Other than that, our objectives for the year remained the same: -

- To manage the facility for the benefit of the residents of Meltham
- To raise sufficient funding to pay the costs of running the centre
- To seek additional funding to develop additional facilities and improve the centre and adjoining grounds
- To employ staff/volunteers to manage the centre and in particular run an effective function room and bar, and to clean and maintain the whole facility
- To ensure that the facility is appropriately insured, compliant and safe for all users
- To support existing and new sports and community groups to develop and in so doing improve the health and wellbeing of Meltham residents
- To consider the feasibility and development of additional facilities, extensions, and sports ground improvements

Since opening the main source of income to pay for the running costs of the centre is the net receipts from the bar. As the bar was unable to open fully for the first part of the year our takings are down but as confidence returned bookings for events were higher in the autumn and winter than previous years and bar receipts were very good.

We have continued with the employment of a senior bar steward on full weekly hours under the direction of one of the Directors, Michael Pogson, who also volunteers to cover much of the management responsibilities and additional bar work for which we are extremely grateful.

The five founding sports clubs continue to provide a wide range of sporting activity for the community, but again there was restrictions in place for the cricket season, this was partly overcome by serving customers in the outdoor areas.

After a long wait we have a new ball court replacing the badly neglected previous one. This was a project led by Kirklees Council officers using s106 funds from an adjoining residential development. The new court is to full competition 5 aside standard and suitable for both netball and basketball.

We agreed to the use of our carpark as a NHS covid testing station whilst the centre was in lockdown, and this continued for the whole year coming to an end in March 2022. The rental payment for this is indicated in the accounts in the sum of £13,000, which has been a great help during these uncertain times.

**MELTHAM SPORTS AND COMMUNITY GROUP
LIMITED**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2022**

FINANCIAL REVIEW

The income for the year is higher at £133,742 (2021: £89,004). The expenditure was £112,895 (2021: £71,457).

Our financial performance this year has been unusual compared with the previous 18 years despite a return to some form of normal trading as the year progressed. Our normal main source of income from the bar was down to £94,000 over the year, but there is every indication that this will continue to grow in the following years.

Of course, our costs have also returned to somewhere near normal at a total of £112,895, which included a figure of £20,876 for repairs and improvements. This latter figure is much higher than usual years, but we took the opportunity to invest in improvements such as reupholstery, new CCTV system, signage, new fridge, bottle washer and TV's and renewals to external fencing etc. This will continue in the next year as we use some of the covid grants to improve the facility. Business rates returned and our electric and gas bills were higher due to longer opening periods.

The most pleasing situation this financial year was our ability to continue receiving Government grants in the early part of the year hence a figure of £18,716 in the accounts, although much lower than the previous year they nevertheless hugely supported us during the spring and early summer. We also received the £13,000 for hosting a covid testing station and a sum of £4,147 feed in tariff from our solar panels. All this including the bar takings and room rents accumulated to a year end total income of £133,742 which is very healthy with a net surplus of nearly £21,000. One word of caution is that in the following year there will be no further support or extraordinary payments and we will be relying on the bar and events to continue to pay our way.

On a positive note, our balance sheet continues to be healthy and our cash and reserves at the bank is over £114,000, better than at any previous year. We continue to be in a healthy financial position, despite the difficult trading environment.

Reserves policy

The Board aim to build a cash reserve of around £100,000, to ensure they can cover major repairs and have sufficient working capital. The cash reserve at the year end was £114,264. The building and grounds are currently maintained to a high standard and this cash balance is considered sufficient to continue operations for the foreseeable future.

FUTURE PLANS

Our objectives will be much the same in the following year, whilst seeking ways to attract more events we will ensure our costs are kept to manageable levels.

**MELTHAM SPORTS AND COMMUNITY GROUP
LIMITED**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2022**

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.

Organisational structure and decision making

We have retained the same governance structure that we commenced with, as this has served us well. We have nine Trustee/directors, five of whom are selected by each of the main sports clubs: Meltham Subscription bowling Club, Meltham Cricket Club, Meltham Athletic Football Club, Meltham All Blacks Rugby League Club and Meltham Athletics Club. The remaining four trustees are selected from key areas of the wider community representing early years, youth, civic, and elderly residents.

The trustees met monthly when the building was open and received a report on the management of the centre and a financial report at each meeting. Decisions are made on any works at the centre, any major expenditure, and staffing issues. Each of the sports clubs can send additional representatives should there be a need to address any concerns. This works well and there continues to be a very good spirit of co-operation between all the users in the centre.

One of the trustees, Michael Pogson, has continued as the volunteer Centre Manager ensuring that the facility is well-managed and dealing with any daily issues. We continued with the employment of a senior bar worker under Michael's supervision and employ temporary and volunteer bar staff at busy events and a part time cleaner. Other trustees have volunteered to undertake governance and other tasks, such as procuring the new lift, additional cleaning, minute taking, catering etc.

Moving forward we will continue with the same structure with an eye on recruiting new board members and we will continue to regularly review both our business arrangements as well as the condition and repair of the centre to ensure that both remain fit for purpose.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

04386952 (England and Wales)

Registered Charity number

1094637

Registered office

Mean Lane
Meltham
Holmfirth
Huddersfield
West Yorkshire
HD9 5QT

MELTHAM SPORTS AND COMMUNITY GROUP
LIMITED

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2022

Trustees

J M Pogson
D A Curtis
J Danson
J E Rockett
M J Sturdy
C Westcott
P G White
C Berry

Company Secretary

D A Curtis

Independent Examiner

Brosnans
Chartered Accountants
Birkby House
Bailiff Bridge
Brighouse
West Yorkshire
HD6 4JJ

Approved by order of the board of trustees on 17 December 2022 and signed on its behalf by:

A handwritten signature in black ink, appearing to read 'Paul White', written in a cursive style.

P G White - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
MELTHAM SPORTS AND COMMUNITY GROUP
LIMITED**

Independent examiner's report to the trustees of Meltham Sports And Community Group Limited ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2022.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
MELTHAM SPORTS AND COMMUNITY GROUP
LIMITED**

Independent examiner's statement

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

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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

LRBrain

Laura R Brain FCA
Brosnans
Chartered Accountants
Birkby House
Bailliff Bridge
Brighouse
West Yorkshire
HD6 4JJ

Date: *23/12/22*.....

**MELTHAM SPORTS AND COMMUNITY GROUP
LIMITED**

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

	Notes	2022 Unrestricted fund £	2021 Total funds £
INCOME AND ENDOWMENTS FROM			
Charitable activities			
Community sports centre		133,713	88,892
Investment income	2	<u>29</u>	<u>112</u>
Total		<u>133,742</u>	<u>89,004</u>
EXPENDITURE ON			
Raising funds			
Bar costs		40,476	16,114
Community sports centre costs		<u>72,419</u>	<u>55,343</u>
Total		<u>112,895</u>	<u>71,457</u>
NET INCOME		20,847	17,547
RECONCILIATION OF FUNDS			
Total funds brought forward		246,433	228,886
TOTAL FUNDS CARRIED FORWARD		<u><u>267,280</u></u>	<u><u>246,433</u></u>

The notes form part of these financial statements

**MELTHAM SPORTS AND COMMUNITY GROUP
LIMITED**

**BALANCE SHEET
31 MARCH 2022**

	Notes	2022 Unrestricted funds £	2021 Unrestricted funds £
FIXED ASSETS			
Tangible assets	7	788,310	808,800
CURRENT ASSETS			
Stocks	8	4,176	500
Debtors	9	8,078	3,324
Cash at bank and in hand		<u>114,264</u>	<u>84,931</u>
		126,518	88,755
CREDITORS			
Amounts falling due within one year	10	(19,996)	(3,960)
		<u>106,522</u>	<u>84,795</u>
NET CURRENT ASSETS			
		894,832	893,595
CREDITORS			
Amounts falling due after more than one year	11	(627,552)	(647,162)
		<u>267,280</u>	<u>246,433</u>
NET ASSETS			
		<u>267,280</u>	<u>246,433</u>
FUNDS			
Unrestricted funds	12	<u>267,280</u>	<u>246,433</u>
TOTAL FUNDS			
		<u>267,280</u>	<u>246,433</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2022 in accordance with Section 476 of the Companies Act 2006.

The notes form part of these financial statements

MELTHAM SPORTS AND COMMUNITY GROUP
LIMITED

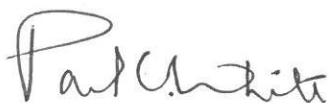
BALANCE SHEET - continued
31 MARCH 2022

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 17 December 2022 and were signed on its behalf by:



P G White - Trustee



M J Sturdy - Trustee

The notes form part of these financial statements

**MELTHAM SPORTS AND COMMUNITY GROUP
LIMITED**

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

1. ACCOUNTING POLICIES

BASIS OF PREPARING THE FINANCIAL STATEMENTS

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

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.

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.

TANGIBLE FIXED ASSETS

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

Long leasehold	- 2% on cost
Improvements to property	- 15% on reducing balance
Plant and machinery	- 25% on reducing balance
Fixtures and fittings	- 15% on reducing balance
Computer equipment	- 33% on cost

Tangible fixed assets are stated at cost (or deemed cost) or valuation less accumulated depreciation and accumulated impairment losses. Cost includes costs directly attributable to making the asset capable of operating as intended.

STOCKS

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

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.

**MELTHAM SPORTS AND COMMUNITY GROUP
LIMITED**

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

1. ACCOUNTING POLICIES - continued

FUND ACCOUNTING

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

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

PENSION COSTS AND OTHER POST-RETIREMENT BENEFITS

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

2. INVESTMENT INCOME

	2022	2021
	£	£
Deposit account interest	<u>29</u>	<u>112</u>

3. NET INCOME/(EXPENDITURE)

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

	2022	2021
	£	£
Depreciation	<u>30,219</u>	<u>29,715</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2022 nor for the year ended 31 March 2021.

TRUSTEES' EXPENSES

There were no trustees' expenses paid for the year ended 31 March 2022 nor for the year ended 31 March 2021.

MELTHAM SPORTS AND COMMUNITY GROUP
LIMITED

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

5. STAFF COSTS

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

	2022	2021
Bar staff	<u>2</u>	<u>2</u>

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

**MELTHAM SPORTS AND COMMUNITY GROUP
LIMITED**

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

6. TANGIBLE FIXED ASSETS

	Long leasehold £	Improvements to property £	Plant and machinery £
COST			
At 1 April 2021	1,167,196	62,028	40,605
Additions	<u>-</u>	<u>3,425</u>	<u>1,490</u>
At 31 March 2022	<u>1,167,196</u>	<u>65,453</u>	<u>42,095</u>
DEPRECIATION			
At 1 April 2021	394,490	41,539	31,038
Charge for year	<u>23,344</u>	<u>3,588</u>	<u>1,659</u>
At 31 March 2022	<u>417,834</u>	<u>45,127</u>	<u>32,697</u>
NET BOOK VALUE			
At 31 March 2022	<u>749,362</u>	<u>20,326</u>	<u>9,398</u>
At 31 March 2021	<u>772,706</u>	<u>20,489</u>	<u>9,567</u>
	Fixtures and fittings £	Computer equipment £	Totals £
COST			
At 1 April 2021	63,317	1,718	1,334,864
Additions	<u>4,814</u>	<u>-</u>	<u>9,729</u>
At 31 March 2022	<u>68,131</u>	<u>1,718</u>	<u>1,344,593</u>
DEPRECIATION			
At 1 April 2021	57,279	1,718	526,064
Charge for year	<u>1,628</u>	<u>-</u>	<u>30,219</u>
At 31 March 2022	<u>58,907</u>	<u>1,718</u>	<u>556,283</u>
NET BOOK VALUE			
At 31 March 2022	<u>9,224</u>	<u>-</u>	<u>788,310</u>
At 31 March 2021	<u>6,038</u>	<u>-</u>	<u>808,800</u>

**MELTHAM SPORTS AND COMMUNITY GROUP
LIMITED**

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

7. STOCKS		2022	2021
		£	£
Stocks		<u>4,176</u>	<u>500</u>
8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		2022	2021
		£	£
VAT		-	1,283
Prepayments		<u>8,078</u>	<u>2,041</u>
		<u>8,078</u>	<u>3,324</u>
9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		2022	2021
		£	£
Trade creditors		18,345	1,014
Social security and other taxes		278	(131)
Wages creditor		(552)	445
Pension creditor		82	76
VAT		39	-
Accruals and deferred income		<u>1,804</u>	<u>2,556</u>
		<u>19,996</u>	<u>3,960</u>
10. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR		2022	2021
		£	£
Deferred government grants		<u>627,552</u>	<u>647,162</u>
11. MOVEMENT IN FUNDS		Net	
	At 1.4.21	movement	At
	£	in funds	31.3.22
		£	£
Unrestricted funds			
General fund	246,433	20,847	267,280
	_____	_____	_____
TOTAL FUNDS	<u>246,433</u>	<u>20,847</u>	<u>267,280</u>

**MELTHAM SPORTS AND COMMUNITY GROUP
LIMITED**

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

11. MOVEMENT IN FUNDS - continued

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

	Income £	Expenditure £	Movement in funds £
Unrestricted funds			
General fund	133,742	(112,895)	20,847
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>133,742</u>	<u>(112,895)</u>	<u>20,847</u>

Comparatives for movement in funds

	At 1.4.20 £	Net movement in funds £	At 31.3.21 £
Unrestricted funds			
General fund	228,886	17,547	246,433
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>228,886</u>	<u>17,547</u>	<u>246,433</u>

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

	Income £	Expenditure £	Movement in funds £
Unrestricted funds			
General fund	89,004	(71,457)	17,547
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>89,004</u>	<u>(71,457)</u>	<u>17,547</u>

**MELTHAM SPORTS AND COMMUNITY GROUP
LIMITED**

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

12. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2022.

**MELTHAM SPORTS AND COMMUNITY GROUP
LIMITED**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2022**

	2022 £	2021 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	400	10,760
Investment income		
Deposit account interest	29	112
Charitable activities		
Bar sales	94,690	14,721
Electricity generation income	4,147	-
Rents received	13,000	458
Room hire income	1,710	386
Grants received	18,716	61,967
Sporting Services	<u>1,050</u>	<u>600</u>
	<u>133,313</u>	<u>78,132</u>
Total income	133,742	89,004
EXPENDITURE		
Bar costs		
Opening stock	500	2,659
Purchases	44,152	13,955
Closing stock	<u>(4,176)</u>	<u>(500)</u>
	40,476	16,114
Centre costs		
Wages	22,924	21,802
Pensions	432	409
Rates and water	2,346	1,641
Insurance	2,925	3,111
Light and heat	3,658	6,442
Telephone	1,830	1,133
Property and grounds maintenance	20,876	5,547
Postage and stationery	18	20
Sundries	<u>2,309</u>	<u>973</u>
	57,318	41,078

This page does not form part of the statutory financial statements

MELTHAM SPORTS AND COMMUNITY GROUP
LIMITED

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2022

	2022	2021
	£	£
Finance		
Bank charges	1,551	641
Deferred government grant	(19,610)	(19,610)
Depreciation of tangible fixed assets	<u>30,219</u>	<u>29,715</u>
	12,160	10,746
Governance costs		
Accountancy, legal & professional fees	<u>2,941</u>	<u>3,519</u>
Total expenditure	<u>112,895</u>	<u>71,457</u>
Net income	<u>20,847</u>	<u>17,547</u>

This page does not form part of the statutory financial statements

MELTHAM SPORTS AND COMMUNITY GROUP LIMITED

England & Wales - Charity number 1094637

Accounts

REGISTERED COMPANY NUMBER: 04386952 (England and Wales)
REGISTERED CHARITY NUMBER: 1094637

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021
FOR
MELTHAM SPORTS AND COMMUNITY GROUP
LIMITED

**MELTHAM SPORTS AND COMMUNITY GROUP
LIMITED**

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

	Page
Report of the Trustees	1 to 5
Independent Examiner's Report	6 to 7
Statement of Financial Activities	8
Balance Sheet	9 to 10
Notes to the Financial Statements	11 to 17
Detailed Statement of Financial Activities	18 to 19

**MELTHAM SPORTS AND COMMUNITY GROUP
LIMITED**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2021**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

Meltham Sports and Community Group's objective as stated in the Memorandum and Articles is;- 'to promote the benefit of the inhabitants of Meltham and Neighbourhood without distinction of sex, sexual orientation, race or political, religious or other opinions, by associating, together the said inhabitants and the Local Authorities, voluntary and other organisations in a common effort to advance education and to provide facilities in the interests of social welfare for recreation and leisure-time occupation with the object of improving the conditions of life for the said inhabitants: establish, or secure the establishment of, community facilities ('the centres') and to maintain and manage the same (whether alone or in co-operation with any local authority or other person or body) in furtherance of these objects: promote such charitable purposes as may from time to time be determined. The company shall be non-party in politics and non-sectarian in religion.'

The principal activity of the charity has been to construct a sports and community centre on a site acquired on a long lease from the Meltham Cricket and Bowling Clubs. This was completed in January 2004 at a cost of around £1.2 million, with external works and games areas completed in April 2004. The centre is a multi-purpose building with changing rooms, sports hall, function room, committee and education space and storage for a wide range of community and sporting activities.

The centre is the home for five of the Town's sports clubs; Meltham Cricket Club, Meltham Subscription Bowling Club, Meltham Athletic Club, Meltham Athletic Football Club and Meltham All Blacks Rugby League Club. Each of the clubs runs their own affairs and has developed their own sports development plans that satisfy the needs of their respective associations. A key intention in the design of the new facility was to enable major development plans for all the five clubs.

Capital funding for the development projects was received from a number of sources. The largest was a grant of £893,000 from Sport England which followed from a successful bid. This was match funded from a grant from Meltham Town Council of £60,000; Kirklees Metropolitan Council with two grants totalling £92,000 and Yorkshire Forward with a grant of £25,000. The remainder of the funds were received from a mix of private donations, company sponsorships and general fundraising in the community, and totalled in excess of £50,000.

Since completing the construction works the main activity of the charity has been the management and maintenance of the facility for the benefit of the community.

**MELTHAM SPORTS AND COMMUNITY GROUP
LIMITED**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2021**

OBJECTIVES AND ACTIVITIES

Significant activities

As was mentioned in our previous report the country had just entered the first national lockdown in response to the Covid 19 pandemic. This was a very anxious time for everyone and in particular for the trustees, as we were concerned how we might keep the facility running with no income. Of course, fortunately several Government grants became available to us as the year progressed. In general, our objectives for this year have been much the same as previous years:-

- To manage the facility for the benefit of the residents of Meltham
- To raise sufficient funding to pay the costs of running the centre
- To seek additional funding to develop additional facilities and improve the centre and adjoining grounds
- To employ staff/volunteers to manage the centre and in particular run an effective function room and bar, and to clean and maintain the whole facility
- To ensure that the facility is appropriately insured, compliant and safe for all users
- To support existing and new sports and community groups to develop and in so doing improve the health and wellbeing of Meltham residents
- To consider the feasibility and development of additional facilities, extensions, and sports ground improvements

Since opening the main source of income to pay for the running costs of the centre is the net receipts from the bar. As the bar was unable to open until late July and was then closed from the end of November receipts from the bar have been severely down compared with previous years. We were also unable to open for many events because of the covid rules on reduced numbers and social distancing guidelines.

We have continued with the employment of a senior bar steward on full weekly hours under the direction of one of the Directors, Michael Pogson, who also volunteers to cover much of the management responsibilities and additional bar work for which we are extremely grateful.

The five founding sports clubs continue to provide a wide range of sporting activity for the community, but again this was severely restricted only taking place between July and November and most of the national sporting bodies advising players and teams to not meet indoors or use changing facilities.

Many of our other community activities were also cancelled and there was limited opportunities for events with much reduced numbers able to attend even when we were able to open.

Our objectives will be much the same in the following year, whilst seeking ways to recover from the pandemic and a hope to attract more events we will ensure our costs are kept to manageable levels.

**MELTHAM SPORTS AND COMMUNITY GROUP
LIMITED**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2021**

FINANCIAL REVIEW

Financial position and going concern

The income for the year is lower at £89,004 (2020: £122,833). The expenditure was £71,457 (2020: £165,254).

Our financial performance this year has been very unusual compared with the previous years. Our normal main source of income from the bar was only £14,721, a drop from the previous year's figure of £113,835. As well as this much of our stock had to be written off twice during the year because of being beyond sell by dates.

Many of our costs during this year have been substantially lower because the building was closed for much of the year. Our light and heat bills half of the previous years and business rates were nil because of the Government's decision to cancel collection of business rates to businesses like ours. We also spent much less on maintenance and renewals, although we intend to step this up once we are back open with several jobs outstanding from before the pandemic. In total our expenditure on the centre was £41,078 compared with a figure of £66,103 the previous year.

The most pleasing situation this year was our ability to apply for Government grants. These were in two distinct parts; furlough payments to support our continued employment of a senior bar steward and the business support grants for the hospitality industry paid through Kirklees Council. In total we received just short of £62,000. Whilst we are showing a net income of £17,547, the overall picture is better as we have a figure of £29,700 for depreciation in our statement.

On a positive note, our balance sheet continues to be healthy and our cash and reserves at the bank is over £82,000, better than at any previous year. We continue to be in a healthy financial position, despite the difficult trading environment.

As we came to the end of the financial year the centre was closed again as a response to the national lockdown caused by the Covid 19 pandemic. This continues to be a concern for the trustees as we remain keen to honour our founding objectives and is a particularly worrying time as it means all income has stopped and there is an unknown as to when we will be able to reopen.

Reserves policy

The Board aim to build a cash reserve of around £75,000 to £100,000, to ensure they can cover major repairs and have sufficient working capital. The cash reserve at the year end was £84,931. The building and grounds are currently maintained to a high standard and this cash balance is considered sufficient to continue operations for the foreseeable future.

FUTURE PLANS

A key project for us in the next year will be the refurbishment/ replacement of the outdoor ball court, working with Kirklees Council in securing investment from local housing developers s 106 contributions.

Our objectives will be much the same in the following year, whilst seeking ways to attract more events we will ensure our costs are kept to manageable levels.

**MELTHAM SPORTS AND COMMUNITY GROUP
LIMITED**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2021**

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.

Organisational structure and decision making

We have retained the same governance structure that we commenced with, as this has served us well. We have nine Trustee/directors, five of whom are selected by each of the main sports clubs: Meltham Subscription bowling Club, Meltham Cricket Club, Meltham Athletic Football Club, Meltham All Blacks Rugby League Club and Meltham Athletics Club. The remaining four trustees are selected from key areas of the wider community representing early years, youth, civic, and elderly residents.

The trustees met monthly when the building was open and received a report on the management of the centre and a financial report at each meeting. Decisions are made on any works at the centre, any major expenditure, and staffing issues. Each of the sports clubs can send additional representatives should there be a need to address any concerns. This works well and there continues to be a very good spirit of co-operation between all the users in the centre.

One of the trustees, Michael Pogson, has continued as the volunteer Centre Manager ensuring that the facility is well-managed and dealing with any daily issues. We continued with the employment of a senior bar worker under Michael's supervision and employ temporary and volunteer bar staff at busy events and a part time cleaner. Other trustees have volunteered to undertake governance and other tasks, such as procuring the new lift, additional cleaning, minute taking, catering etc.

Moving forward we will continue with the same structure with an eye on recruiting new board members and we will continue to regularly review both our business arrangements as well as the condition and repair of the centre to ensure that both remain fit for purpose.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

04386952 (England and Wales)

Registered Charity number

1094637

Registered office

Mean Lane
Meltham
Holmfirth
Huddersfield
West Yorkshire
HD9 5QT

MELTHAM SPORTS AND COMMUNITY GROUP
LIMITED

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2021

Trustees

J M Pogson
D A Curtis
J Danson
J E Rockett
M J Sturdy
C Westcott
P G White
C Berry

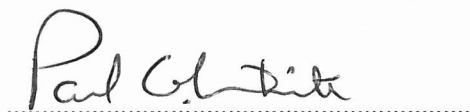
Company Secretary

D A Curtis

Independent Examiner

Brosnans
Chartered Accountants
Birkby House
Bailliff Bridge
Brighouse
West Yorkshire
HD6 4JJ

Approved by order of the board of trustees on 19 March 2022 and signed on its behalf by:



P G White - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
MELTHAM SPORTS AND COMMUNITY GROUP
LIMITED**

Independent examiner's report to the trustees of Meltham Sports And Community Group Limited ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2021.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
MELTHAM SPORTS AND COMMUNITY GROUP
LIMITED**

Independent examiner's statement

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

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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



Laura R Brain FCA
Brosnans
Chartered Accountants
Birkby House
Bailliff Bridge
Brighouse
West Yorkshire
HD6 4JJ

Date: 29 March 2022

**MELTHAM SPORTS AND COMMUNITY GROUP
LIMITED**

**STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2021**

	Notes	2021 Unrestricted funds £	2020 Unrestricted funds £
INCOME AND ENDOWMENTS FROM			
Charitable activities			
Community sports centre		88,892	122,435
Investment income	2	<u>112</u>	<u>398</u>
Total		89,004	122,833
 EXPENDITURE ON			
Charitable activities			
Bar costs		<u>16,114</u>	<u>60,061</u>
		16,114	60,061
Community sports centre costs		<u>55,343</u>	<u>83,330</u>
Total		71,457	143,391
NET INCOME/(EXPENDITURE)		17,547	(20,558)
 RECONCILIATION OF FUNDS			
Total funds brought forward		<u>228,886</u>	<u>249,444</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>246,433</u></u>	<u><u>228,886</u></u>

The notes form part of these financial statements

**MELTHAM SPORTS AND COMMUNITY GROUP
LIMITED**

**BALANCE SHEET
31 MARCH 2021**

	Notes	2021 Unrestricted funds £	2020 Unrestricted funds £
FIXED ASSETS			
Tangible assets	7	808,800	832,555
CURRENT ASSETS			
Stocks	8	500	2,659
Debtors	9	3,324	4,530
Cash at bank and in hand		<u>84,931</u>	<u>69,004</u>
		88,755	76,193
CREDITORS			
Amounts falling due within one year	10	(3,960)	(13,090)
		<u>84,795</u>	<u>63,103</u>
NET CURRENT ASSETS			
		893,595	895,658
CREDITORS			
Amounts falling due after more than one year	11	(647,162)	(666,772)
		<u>246,433</u>	<u>228,886</u>
NET ASSETS			
FUNDS			
Unrestricted funds	12	<u>246,433</u>	<u>228,886</u>
TOTAL FUNDS			
		<u>246,433</u>	<u>228,886</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2021 in accordance with Section 476 of the Companies Act 2006.

The notes form part of these financial statements

MELTHAM SPORTS AND COMMUNITY GROUP
LIMITED

BALANCE SHEET - continued
31 MARCH 2021

The trustees acknowledge their responsibilities for

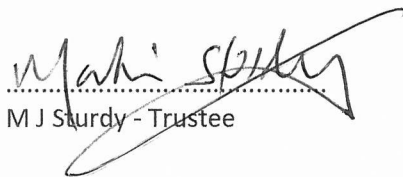
- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 28 March 2022 and were signed on its behalf by:



P G White - Trustee



M J Sturdy - Trustee

The notes form part of these financial statements

**MELTHAM SPORTS AND COMMUNITY GROUP
LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

1. ACCOUNTING POLICIES

BASIS OF PREPARING THE FINANCIAL STATEMENTS

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

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.

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.

TANGIBLE FIXED ASSETS

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

Long leasehold	- 2% on cost
Improvements to property	- 15% on reducing balance
Plant and machinery	- 25% on reducing balance
Fixtures and fittings	- 15% on reducing balance
Computer equipment	- 33% on cost

Tangible fixed assets are stated at cost (or deemed cost) or valuation less accumulated depreciation and accumulated impairment losses. Cost includes costs directly attributable to making the asset capable of operating as intended.

STOCKS

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

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.

**MELTHAM SPORTS AND COMMUNITY GROUP
LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2021**

1. ACCOUNTING POLICIES - continued

FUND ACCOUNTING

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

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

PENSION COSTS AND OTHER POST-RETIREMENT BENEFITS

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

2. INVESTMENT INCOME

	2021	2020
	£	£
Deposit account interest	<u>112</u>	<u>398</u>

3. NET INCOME/(EXPENDITURE)

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

	2021	2020
	£	£
Depreciation - owned assets	<u>29,715</u>	<u>31,558</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2021 nor for the year ended 31 March 2020.

TRUSTEES' EXPENSES

There were no trustees' expenses paid for the year ended 31 March 2021 nor for the year ended 31 March 2020.

Expenses totalling £nil (2020: £2,000) were paid to 1 trustee during the year. These round sum payments were to reimburse the trustee for travel costs and telephone costs incurred on charity duties.

**MELTHAM SPORTS AND COMMUNITY GROUP
LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2021**

5. STAFF COSTS

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

	2021	2020
Bar staff	<u>2</u>	<u>2</u>

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

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £
INCOME AND ENDOWMENTS FROM	
Charitable activities	
Community sports centre	122,435
Investment income	<u>398</u>
Total	122,833
 EXPENDITURE ON	
Charitable activities	
Bar costs	<u>60,061</u>
	60,061
Community sports centre costs	<u>83,330</u>
Total	143,391
 NET INCOME/(EXPENDITURE)	 (20,558)
 RECONCILIATION OF FUNDS	
Total funds brought forward	 249,444
 TOTAL FUNDS CARRIED FORWARD	 <u>228,886</u>

**MELTHAM SPORTS AND COMMUNITY GROUP
LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2021**

7. TANGIBLE FIXED ASSETS

	Long leasehold £	Improvements to property £	Plant and machinery £
COST			
At 1 April 2020	1,167,196	56,068	40,605
Additions	<u>-</u>	<u>5,960</u>	<u>-</u>
At 31 March 2021	<u>1,167,196</u>	<u>62,028</u>	<u>40,605</u>
DEPRECIATION			
At 1 April 2020	371,146	37,923	29,349
Charge for year	<u>23,344</u>	<u>3,616</u>	<u>1,689</u>
At 31 March 2021	<u>394,490</u>	<u>41,539</u>	<u>31,038</u>
NET BOOK VALUE			
At 31 March 2021	<u>772,706</u>	<u>20,489</u>	<u>9,567</u>
At 31 March 2020	<u>796,050</u>	<u>18,145</u>	<u>11,256</u>
	Fixtures and fittings £	Computer equipment £	Totals £
COST			
At 1 April 2020	63,317	1,718	1,328,904
Additions	<u>-</u>	<u>-</u>	<u>5,960</u>
At 31 March 2021	<u>63,317</u>	<u>1,718</u>	<u>1,334,864</u>
DEPRECIATION			
At 1 April 2020	56,213	1,718	496,349
Charge for year	<u>1,066</u>	<u>-</u>	<u>29,715</u>
At 31 March 2021	<u>57,279</u>	<u>1,718</u>	<u>526,064</u>
NET BOOK VALUE			
At 31 March 2021	<u>6,038</u>	<u>-</u>	<u>808,800</u>
At 31 March 2020	<u>7,104</u>	<u>-</u>	<u>832,555</u>

**MELTHAM SPORTS AND COMMUNITY GROUP
LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2021**

8. STOCKS		2021	2020
		£	£
Stocks		<u>500</u>	<u>2,659</u>
9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		2021	2020
		£	£
VAT		1,283	216
Prepayments		<u>2,041</u>	<u>4,314</u>
		<u>3,324</u>	<u>4,530</u>
10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		2021	2020
		£	£
Trade creditors		1,014	9,556
Social security and other taxes		(131)	399
Wages creditor		445	919
Pension creditor		76	116
Accruals and deferred income		<u>2,556</u>	<u>2,100</u>
		<u>3,960</u>	<u>13,090</u>
11. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR		2021	2020
		£	£
Deferred government grants		<u>647,162</u>	<u>666,772</u>
12. MOVEMENT IN FUNDS			
		Net	
	At 1.4.20	movement	At
	£	in funds	31.3.21
		£	£
Unrestricted funds			
General fund	228,886	17,547	246,433
	-----	-----	-----
TOTAL FUNDS	<u>228,886</u>	<u>17,547</u>	<u>246,433</u>

**MELTHAM SPORTS AND COMMUNITY GROUP
LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2021**

12. MOVEMENT IN FUNDS - continued

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

	Income £	Expenditure £	Movement in funds £
Unrestricted funds			
General fund	89,004	(71,457)	17,547
	-----	-----	-----
TOTAL FUNDS	<u>89,004</u>	<u>(71,457)</u>	<u>17,547</u>

Comparatives for movement in funds

	At 1.4.19 £	Net movement in funds £	At 31.3.20 £
Unrestricted funds			
General fund	249,444	(20,558)	228,886
	-----	-----	-----
TOTAL FUNDS	<u>249,444</u>	<u>(20,558)</u>	<u>228,886</u>

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

	Income £	Expenditure £	Movement in funds £
Unrestricted funds			
General fund	122,833	(143,391)	(20,558)
	-----	-----	-----
TOTAL FUNDS	<u>122,833</u>	<u>(143,391)</u>	<u>(20,558)</u>

**MELTHAM SPORTS AND COMMUNITY GROUP
LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2021**

13. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2021.

**MELTHAM SPORTS AND COMMUNITY GROUP
LIMITED**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2021**

	2021	2020
	£	£
INCOME AND ENDOWMENTS		
Investment income		
Deposit account interest	112	398
Charitable activities		
Bar sales	14,721	113,835
Other income	600	1,225
Rents received	458	2,310
Donations	10,760	-
JRS funding (covid support for wages)	18,224	-
Room hire income	386	5,065
Grants from Kirklees for covid support	<u>43,743</u>	<u>-</u>
	<u>88,892</u>	<u>122,435</u>
Total income	89,004	122,833
EXPENDITURE		
Bar costs		
Opening stock	2,659	3,898
Purchases	13,955	58,822
Closing stock	<u>(500)</u>	<u>(2,659)</u>
	16,114	60,061
Centre costs		
Wages	21,802	23,516
Pensions	409	521
Rates and water	1,641	4,231
Insurance	3,111	3,588
Light and heat	6,442	12,791
Telephone	1,133	2,127
Events	-	692
Property & grounds maintenance	5,547	16,146
Sundries	<u>993</u>	<u>2,491</u>
	41,078	66,103
Support costs		
Management		
Trustees' expenses	-	2,000

This page does not form part of the statutory financial statements

**MELTHAM SPORTS AND COMMUNITY GROUP
LIMITED**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2021**

	2021	2020
	£	£
Finance		
Bank charges	641	1,074
Deferred government grant	(19,610)	(19,610)
Depreciation of tangible fixed assets	29,715	31,558
	<hr/>	<hr/>
	10,746	13,022
Governance costs		
Accountancy, legal & professional fees	<hr/> 3,519	<hr/> 2,205
Total expenditure	<hr/> 71,457	<hr/> 143,391
Net income/(expenditure)	<hr/> <hr/> 17,547	<hr/> <hr/> (20,558)

This page does not form part of the statutory financial statements