

REGISTERED COMPANY NUMBER: 02939715 (England and Wales)
REGISTERED CHARITY NUMBER: 1095372

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 30 June 2024
for
Darfield Area Amenity Society Limited

Harris & Co Limited
Chartered Accountants
Marland House
13 Huddersfield Road
Barnsley
South Yorkshire
S70 2LW

Darfield Area Amenity Society Limited

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Darfield Area Amenity Society Limited

Report of the Trustees for the Year Ended 30 June 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 30 June 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

The objectives of the charitable company are:

- 1) To promote high standards of planning and architecture in or affecting the area of benefit;
- 2) To educate the public in geography, history, natural history, architecture and arts and crafts skills of the area of benefit;
- 3) To secure the preservation protection development and improvement of features of historic of public interest in the area of benefit;
- 4) Such other exclusively charitable purposes as the trustees in their absolute discretion shall determine.

Significant activities

The Association has had a quite year on the whole, membership remains low, however, current members are dedicated to its success.

We have resurrected the Planning and Environment group, which is active on community litter picks, assisting with a miners memorial project, and have helped resident's prepare letters of opposition to planning concerns.

The museum continues to take up the bulk of volunteer time. There is considerable work to be carried out within the museum specifically the outside has a damp problem and requires re rendering, at a very large cost.

Events that were held in 23/24 include a visiting theatre company put on a show, we held the annual snow drop tail in Feb 24, Children from local schools visited the museum on several occasions during the year, for their educational requirements, a local school also sang at the Christmas light switch on.

Community workshops were held at various times throughout the year, for craft classes, and poetry.

Public benefit

The charity trustees confirm that they have complied with their duty to have due regard to the guidance on public benefit published by the Charity Commission in exercising their powers and duties.

FINANCIAL REVIEW

Financial position

During the year ended 30 June 2024 income resources was £37,023 (2023: £14,841) and expenditure was £19,816 (2023: £12,199). An in year surplus of £17,207 was reported for the year ended 30 June 2024 (2023: £2,642).

At the end of the financial period (30 June 2024) the charitable company held £257,617 in closing reserves, with £216,327 allocated as restricted funds and £41,290 as unrestricted funds. £60,495 of the closing reserves related to cash and bank balances.

Reserve levels are monitored to ensure they are reasonable and sufficient to meet the ongoing maintenance and upkeep costs of the museum.

FUTURE PLANS

It is the 25th Anniversary of the museum in 2025, we have several events planned for this.

Darfield Area Amenity Society Limited

Report of the Trustees for the Year Ended 30 June 2024

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, the memorandum and articles of association incorporated 16 June 1999 as amended by special resolution dated 7 January 2003.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

02939715 (England and Wales)

Registered Charity number

1095372

Registered office

2 Vicar Road
Darfield
Barnsley
South Yorkshire
S73 9JZ

Trustees

Mr I McMillan
Mr R Firth
Miss C E Hancock
Miss D Brookes
Miss E Crowcroft

Company Secretary

Miss C E Hancock

Independent Examiner

Harris & Co Limited
Chartered Accountants
Marland House
13 Huddersfield Road
Barnsley
South Yorkshire
S70 2LW

Approved by order of the board of trustees on 14 April 2025 and signed on its behalf by:



.....
Mr I McMillan - Trustee

**Independent Examiner's Report to the Trustees of
Darfield Area Amenity Society Limited**

**Independent examiner's report to the trustees of Darfield Area Amenity Society Limited
(‘the Company’)**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 June 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 statement

Your attention is drawn to the fact that the charity has prepared the accounts (financial statements) in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has since been withdrawn.

We understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2019.

In connection with my examination, no other matter except that referred to in the previous paragraph has come to my attention which gives me reasonable cause to believe that, in any material respect:

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.

Ian Bragger

Ian Bragger ACA

Harris & Co Limited
Chartered Accountants
Marland House
13 Huddersfield Road
Barnsley
South Yorkshire
S70 2LW

Date: 14 April 2025

Darfield Area Amenity Society Limited

**Statement of Financial Activities
for the Year Ended 30 June 2024**

| | Notes | Unrestricted fund £ | Restricted fund £ | 2024 Total funds £ | 2023 Total funds £ |
|------------------------------------|-------|---------------------------|-------------------------|-----------------------------|-----------------------------|
| INCOME AND ENDOWMENTS FROM | | | | | |
| Donations and legacies | | 5,178 | - | 5,178 | 2,979 |
| Charitable activities | | | | | |
| Charitable activity | | - | 21,438 | 21,438 | - |
| Other trading activities | 2 | <u>10,407</u> | <u>-</u> | <u>10,407</u> | <u>11,862</u> |
| Total | | <u>15,585</u> | <u>21,438</u> | <u>37,023</u> | <u>14,841</u> |
| EXPENDITURE ON | | | | | |
| Charitable activities | | | | | |
| Charitable activity | | <u>19,816</u> | <u>-</u> | <u>19,816</u> | <u>12,199</u> |
| NET INCOME/(EXPENDITURE) | | (4,231) | 21,438 | 17,207 | 2,642 |
| RECONCILIATION OF FUNDS | | | | | |
| Total funds brought forward | | <u>45,521</u> | <u>194,889</u> | <u>240,410</u> | <u>237,768</u> |
| TOTAL FUNDS CARRIED FORWARD | | <u>41,290</u> | <u>216,327</u> | <u>257,617</u> | <u>240,410</u> |

The notes form part of these financial statements

Darfield Area Amenity Society Limited (Registered number: 02939715)

**Balance Sheet
30 June 2024**

| | Notes | 2024 £ | 2023 £ |
|----------------------------------------------|-------|----------------|----------------|
| FIXED ASSETS | | | |
| Tangible assets | 7 | 197,592 | 198,034 |
| CURRENT ASSETS | | | |
| Cash at bank and in hand | | 60,495 | 42,847 |
| CREDITORS | | | |
| Amounts falling due within one year | 8 | (470) | (471) |
| NET CURRENT ASSETS | | <u>60,025</u> | <u>42,376</u> |
| TOTAL ASSETS LESS CURRENT LIABILITIES | | <u>257,617</u> | <u>240,410</u> |
| NET ASSETS | | <u>257,617</u> | <u>240,410</u> |
| FUNDS | 10 | | |
| Unrestricted funds | | 41,290 | 45,521 |
| Restricted funds | | <u>216,327</u> | <u>194,889</u> |
| TOTAL FUNDS | | <u>257,617</u> | <u>240,410</u> |

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 June 2024.

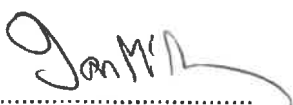
The members have not required the company to obtain an audit of its financial statements for the year ended 30 June 2024 in accordance with Section 476 of the Companies Act 2006.

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 14 April 2025 and were signed on its behalf by:



Mr I McMillan - Trustee

The notes form part of these financial statements

Darfield Area Amenity Society Limited

Notes to the Financial Statements for the Year Ended 30 June 2024

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements have been prepared on a going concern basis under the historical cost convention.

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011 and UK Generally Accepted Practice as it applies from 1 January 2019.

The financial statements have been prepared to give a true and fair view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following Account and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Critical accounting judgements and key sources of estimation uncertainty

No significant judgements or estimates have had to be made by the trustees in preparing these financial statements other than as described in the following accounting policies.

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.

| | |
|-----------------------|---------------------------|
| Fixtures and fittings | - 15% on reducing balance |
|-----------------------|---------------------------|

The trustees are of the opinion that the Heritage Amenity Centre has a residual value of at least the net book value brought forward and so no depreciation has been charged.

Taxation

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

Fund accounting

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

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

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

Darfield Area Amenity Society Limited

**Notes to the Financial Statements - continued
for the Year Ended 30 June 2024**

1. ACCOUNTING POLICIES - continued

Government grants

Government grants are recognised at the fair value of the asset received or receivable when there is reasonable assurance that the grant conditions will be met and the grants will be received.

A grant that specifies performance conditions is recognised in income when the performance conditions are met. Where a grant does not specify performance conditions it is recognised in income when the proceeds are received or receivable. A grant received before the recognition criteria are satisfied is recognised as a liability.

2. OTHER TRADING ACTIVITIES

| | 2024 | 2023 |
|------------------------|---------------|---------------|
| | £ | £ |
| Museum and shop income | <u>10,407</u> | <u>11,862</u> |

3. NET INCOME/(EXPENDITURE)

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

| | 2024 | 2023 |
|-----------------------------|------------|------------|
| | £ | £ |
| Depreciation - owned assets | <u>442</u> | <u>520</u> |

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 June 2024 nor for the year ended 30 June 2023.

Trustees' expenses

Expenses were paid during the year to 1 trustee totalling £286 (2023 - no trustees expenses were paid).

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

| | Unrestricted fund £ | Restricted fund £ | Total funds £ |
|-----------------------------------|---------------------------|-------------------------|---------------------|
| INCOME AND ENDOWMENTS FROM | | | |
| Donations and legacies | 2,979 | - | 2,979 |
| Other trading activities | <u>11,862</u> | <u>-</u> | <u>11,862</u> |
| Total | <u>14,841</u> | <u>-</u> | <u>14,841</u> |
| EXPENDITURE ON | | | |
| Charitable activities | | | |
| Charitable activity | <u>12,199</u> | <u>-</u> | <u>12,199</u> |
| NET INCOME | 2,642 | - | 2,642 |
| RECONCILIATION OF FUNDS | | | |
| Total funds brought forward | 42,879 | 194,889 | 237,768 |

Darfield Area Amenity Society Limited

**Notes to the Financial Statements - continued
for the Year Ended 30 June 2024**

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

| | Unrestricted fund £ | Restricted fund £ | Total funds £ |
|------------------------------------|---------------------------|-------------------------|---------------------|
| TOTAL FUNDS CARRIED FORWARD | <u>45,521</u> | <u>194,889</u> | <u>240,410</u> |

6. INDEPENDENT EXAMINERS REMUNERATION

The trustees have decided an independent examination should be undertaken and not an audit. The charges for the independent examination during the year was £1,051 (2023: £990).

7. TANGIBLE FIXED ASSETS

| | Heritage Amenity Centre £ | Fixtures and fittings £ | Totals £ |
|---------------------------------|------------------------------------|----------------------------------|----------------|
| COST | | | |
| At 1 July 2023 and 30 June 2024 | <u>195,093</u> | <u>21,014</u> | <u>216,107</u> |
| DEPRECIATION | | | |
| At 1 July 2023 | - | 18,073 | 18,073 |
| Charge for year | - | <u>442</u> | <u>442</u> |
| At 30 June 2024 | - | <u>18,515</u> | <u>18,515</u> |
| NET BOOK VALUE | | | |
| At 30 June 2024 | <u>195,093</u> | <u>2,499</u> | <u>197,592</u> |
| At 30 June 2023 | <u>195,093</u> | <u>2,941</u> | <u>198,034</u> |

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | 2024 £ | 2023 £ |
|------------------------------|------------|------------|
| Trade creditors | - | 1 |
| Accruals and deferred income | <u>470</u> | <u>470</u> |
| | <u>470</u> | <u>471</u> |

There is no deferred income.

9. ANALYSIS OF NET ASSETS BETWEEN FUNDS

| | Unrestricted fund £ | Restricted fund £ | 2024 Total funds £ | 2023 Total funds £ |
|---------------------|---------------------------|-------------------------|-----------------------------|-----------------------------|
| Fixed assets | 2,703 | 194,889 | 197,592 | 198,034 |
| Current assets | 39,057 | 21,438 | 60,495 | 42,847 |
| Current liabilities | <u>(470)</u> | - | <u>(470)</u> | <u>(471)</u> |
| | <u>41,290</u> | <u>216,327</u> | <u>257,617</u> | <u>240,410</u> |

Darfield Area Amenity Society Limited

**Notes to the Financial Statements - continued
for the Year Ended 30 June 2024**

10. MOVEMENT IN FUNDS

| | At 1/7/23 £ | Net movement in funds £ | At 30/6/24 £ |
|---------------------------|----------------|----------------------------------|--------------------|
| Unrestricted funds | | | |
| General fund | 45,521 | (4,231) | 41,290 |
| Restricted funds | | | |
| Restricted funds | 194,889 | 21,438 | 216,327 |
| | <hr/> | <hr/> | <hr/> |
| TOTAL FUNDS | <u>240,410</u> | <u>17,207</u> | <u>257,617</u> |

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

| | Incoming resources £ | Resources expended £ | Movement in funds £ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| Unrestricted funds | | | |
| General fund | 15,585 | (19,816) | (4,231) |
| Restricted funds | | | |
| Restricted funds | 21,438 | - | 21,438 |
| | <hr/> | <hr/> | <hr/> |
| TOTAL FUNDS | <u>37,023</u> | <u>(19,816)</u> | <u>17,207</u> |

Comparatives for movement in funds

| | At 1/7/22 £ | Net movement in funds £ | At 30/6/23 £ |
|---------------------------|----------------|----------------------------------|--------------------|
| Unrestricted funds | | | |
| General fund | 42,879 | 2,642 | 45,521 |
| Restricted funds | | | |
| Restricted funds | 194,889 | - | 194,889 |
| | <hr/> | <hr/> | <hr/> |
| TOTAL FUNDS | <u>237,768</u> | <u>2,642</u> | <u>240,410</u> |

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

| | Incoming resources £ | Resources expended £ | Movement in funds £ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| Unrestricted funds | | | |
| General fund | 14,841 | (12,199) | 2,642 |
| | <hr/> | <hr/> | <hr/> |
| TOTAL FUNDS | <u>14,841</u> | <u>(12,199)</u> | <u>2,642</u> |

Darfield Area Amenity Society Limited

**Notes to the Financial Statements - continued
for the Year Ended 30 June 2024**

10. MOVEMENT IN FUNDS - continued

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

| | At 1/7/22 £ | Net movement in funds £ | At 30/6/24 £ |
|---------------------------|----------------|----------------------------------|--------------------|
| Unrestricted funds | | | |
| General fund | 42,879 | (1,589) | 41,290 |
| Restricted funds | | | |
| Restricted funds | 194,889 | 21,438 | 216,327 |
| | <hr/> | <hr/> | <hr/> |
| TOTAL FUNDS | <u>237,768</u> | <u>19,849</u> | <u>257,617</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 | 30,426 | (32,015) | (1,589) |
| Restricted funds | | | |
| Restricted funds | 21,438 | - | 21,438 |
| | <hr/> | <hr/> | <hr/> |
| TOTAL FUNDS | <u>51,864</u> | <u>(32,015)</u> | <u>19,849</u> |

11. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30 June 2024.

Darfield Area Amenity Society Limited

**Detailed Statement of Financial Activities
for the Year Ended 30 June 2024**

| | 2024 £ | 2023 £ |
|---------------------------------|----------------------|---------------------|
| INCOME AND ENDOWMENTS | | |
| Donations and legacies | | |
| Gifts | (1) | (1) |
| Donations | 3,316 | 581 |
| Subscriptions | 12 | 372 |
| Function receipts | <u>1,851</u> | <u>2,027</u> |
| | 5,178 | 2,979 |
| Other trading activities | | |
| Museum and shop income | 10,407 | 11,862 |
| Charitable activities | | |
| Grants | <u>21,438</u> | <u>-</u> |
| Total incoming resources | 37,023 | 14,841 |
| EXPENDITURE | | |
| Charitable activities | | |
| Museum and shop expenses | 3,691 | 4,180 |
| Function costs | <u>156</u> | <u>568</u> |
| | 3,847 | 4,748 |
| Support costs | | |
| Management | | |
| Rent and rates | 270 | (3,334) |
| Insurance | 1,995 | 1,959 |
| Light and heat | 3,726 | 3,830 |
| Telephone | 727 | 619 |
| Postage and stationery | 267 | 162 |
| Sundries | 683 | 784 |
| Website costs | 50 | 600 |
| Repairs and renewals | 5,979 | 863 |
| Subscriptions | 580 | 43 |
| Donations | 200 | - |
| Hall hire | - | 75 |
| Fixtures and fittings | <u>441</u> | <u>520</u> |
| | 14,918 | 6,121 |
| Governance costs | | |
| Accountancy and legal fees | <u>1,051</u> | <u>1,330</u> |
| Total resources expended | <u>19,816</u> | <u>12,199</u> |
| Net income | <u><u>17,207</u></u> | <u><u>2,642</u></u> |

This page does not form part of the statutory financial statements