

MYTHOLMROYD COMMUNITY ASSOCIATION

England & Wales · Charity number 1143537

Details

Other names NO

Status Registered

Legal form Charitable company

Company number [07557971](#)

Registered 2011-08-24

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

Contact

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Elphaborough
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Hebden Bridge
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Website WWW.mytholmroydcommunityassociation.co.uk

Activities

Objects: 1) TO PROMOTE THE BENEFIT OF THE INHABITANTS OF THE PARISHES OF BLACKSHAW, ERRINGDEN, HEBDEN ROYD, HEPTONSTALL AND WADSWORTH, WITHIN THE METROPOLITAN BOROUGH OF CALDERDALE NHEREINAFTER CALLED "THE AREA OF BENEFIT") WITHOUT DISTINCTION OF SEX OF POLITICAL0001, RELIGIOUS OR OTHER OPINIONS BY ASSOCIATING THE LOCAL AUTHORITIES, VOLUNTARY ORGNAISATION SAN INHABITANTS IN A COMMON EFFORT TO ADVANCE EDUCATION AND TO PROVIDE FACILITIES IN THE INTERESTS OF SOCIAL WELFARE FOR RECREATION AND LEISURE-TIME OCCUPATIONS WITH THE OBJECT OF IMPROVING THE CONDITIONS OF LIFE FOR THE SAID INHABITANTS.2) TO ESTABLISH OR TO SECURE THE ESTABLISHMENT OF A COMMUNITY CENTRE (HEREINAFTER CALLED "THE CENTRE") AND TO MAINTAIN AND MANAGE, OR TO CO-OPERATE WITH ANY LOCAL STATUTORY AUTHORITY IN THE MAINTENANCE AND MANAGEMENT OF SUCH A CENTRE FOR ACTIVITIES PROMOTED BY THE ASSOCIATION AND ITS CONSTITUENT BODIES IN FURTHER OF THE ABOVE OBJECTS.

Activities: Mytholmroyd Community Association has, for the past 37 years, provided excellent community and leisure fascilities for the local community, for which it is the hub.The scouts have 100 members, some

are in the process of working for the Duke of Edinburgh's Awards. The youth club meet three times a week and the playgroup look after children in the pre-school and after school club.

Classification

- **How:** Provides Buildings/facilities/open Space
- **What:** General Charitable Purposes, Education/training, Amateur Sport, Recreation
- **Who:** Children/young People, Elderly/old People, People With Disabilities, Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- Calderdale

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£424,822	£552,403	-	-
2024-03-31	£371,182	£318,551	-	-
2023-03-31	£247,096	£216,433	-	-
2022-03-31	£222,707	£187,106	-	-
2021-03-31	£110,287	£105,913	-	-

Trustees

Name	Role	Appointed
ANDREW ROBERT HEPTONSTALL		2017-08-07
Julie Dianne Clayton		2017-08-16
MICHAEL NEWSOME		2011-04-21
ROGER HAYNES		2017-02-20
Susan Slater		2018-04-18

MYTHOLMROYD COMMUNITY ASSOCIATION

England & Wales - Charity number 1143537

Accounts

REGISTERED COMPANY NUMBER: 07557971 (England and Wales)
REGISTERED CHARITY NUMBER: 1143537

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2025
FOR
MYTHOLMROYD COMMUNITY ASSOCIATION**

Cresswells
12 Market Street
Hebden Bridge
West Yorkshire
HX7 6AD

MYTHOLMROYD COMMUNITY ASSOCIATION

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

	Page
Report of the Trustees	1 to 2
Independent Examiner's Report	3
Statement of Financial Activities	4
Balance Sheet	5 to 6
Notes to the Financial Statements	7 to 11
Detailed Statement of Financial Activities	12 to 13

MYTHOLMROYD COMMUNITY ASSOCIATION

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST 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 31st 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).

It is now 50 years since the people of Mytholmroyd decided to acquire a derelict chicken hut and convert it into a community centre providing accommodation for the Scouts, playgroup, youth club and a community hall.

The trustees are pleased to see that despite the continuing difficulties with the economy, high utility costs and the cost-of-living crises the charity has maintained a steady growth during the year. Gym membership has remained steady, classes continue to grow and we have had to add classes. Sports facility usage has grown along with room hire and party bookings. Despite the poor economic outlook, the trustees have been able to continue the investment in the centre. Work has continued with the car park, the roof above the squash court has been replaced and the squash court converted to a spin studio and additional multi use room.

The asbestos roof above the changing room has been replaced and lifted creating a new permanent yoga room and the sports hall floor which was worn has been refurbished with a new pulastic floor.

OBJECTIVES AND ACTIVITIES

Significant activities

Groups and Organisations

Scout Group: The scout group had been unable to meet during long periods of the covid virus. The Trustees are pleased to see that the scout group continues to go from strength to strength. The range of activities and numbers have increased, and the scouts are now operating as normal.

Little Village Learners: The Little Village Learners have maintained strong numbers in all age groups. Pre school and after school clubs have struggled to maintain numbers in light of increased competition.

The Calder Valley Fell Runners: The fell runners maintain strong representation in all age groups and their training nights are well attended throughout the year. They are also continuing a run of success in regional, national, and international competitions.

Mytholmroyd Weightlifting Club: The membership is at capacity. The club is maintaining a strong showing in all competitions and have continued to host events at the centre.

A list of the present user groups and organisations are listed below.

Group	Frequency	Group	Frequency
Scout Group	5 evenings & weekends	Slimming World	Twice weekly
Little Village Learners	5 days a week	James Wade football	Weekly
Pre-school and after school club	5 days a week	Table Tennis	Weekly
Calder Valley Fell Runners	Weekly	Weightlifting Club	5 times a week
Calder Divide Trail	Twice yearly	Gym	Daily
Calderdale Cyclist Touring Group	4 weekends a year	Fitness classes	38 classes a week
Pilates/yoga	4 times a week	Hebden Bridge Brass Band	Twice yearly
Hebden Bridge Probus Group	Monthly	Zumba	Weekly
Hebden Royd Saints	Oct - Mar	CI Adventures	On-going
Mytholmroyd Cricket	Oct - Mar	Ladies Keep Fit	Weekly
Weddings & birthdays	Various	Badminton club	Weekly
Walking football	Twice weekly		

MYTHOLMROYD COMMUNITY ASSOCIATION

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

FINANCIAL REVIEW

Financial position

The essential investment into the centre has reduced the level of the reserves.

Reserves policy

The trustees purpose is to maintain its current policy of maintaining the reserves at a level of approximately six months operational expenditure.

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.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

07557971 (England and Wales)

Registered Charity number

1143537

Registered office

Mytholmroyd Community Centre
Caldene Avenue
Mytholmroyd
Hebden Bridge
HX7 5AF

Trustees

M Newsome Company Director
R Haynes Company Director
A R Heptinstall Trustee
Mrs J D Clayton Trustee
Mrs S Slater Trustee

Company Secretary

Independent Examiner

Cresswells
12 Market Street
Hebden Bridge
West Yorkshire
HX7 6AD

ACKNOWLEDGEMENTS

The trustees wish to place on record their thanks to their conscientious staff, who ensure the efficient day to day running of the community and leisure centre. We also wish to thank Hebden Royd Town Council who support the Association and all members of the local community who continue to use the centre and thereby ensure its continued presence as part of local life.

Our thanks to John Dakin FCA, of Cresswells, our independent accountants.

Approved by order of the board of trustees on 19th December 2025 and signed on its behalf by:

Mrs S Slater - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF MYTHOLMROYD COMMUNITY ASSOCIATION

Independent examiner's report to the trustees of Mytholmroyd Community Association ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31st 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 statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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.

Mr John Dakin

Cresswells
12 Market Street
Hebden Bridge
West Yorkshire
HX7 6AD

19th December 2025

MYTHOLMROYD COMMUNITY ASSOCIATION

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

	Notes	Unrestricted funds £	Insurance claim £	Restricted fund £	2025 Total funds £	2024 Total funds £
INCOME AND ENDOWMENTS FROM						
Donations and legacies		210,977	13,522	-	224,499	190,698
Charitable activities						
Trading		73,988	-	-	73,988	68,588
Other trading activities	2	111,270	-	-	111,270	104,039
Other income		-	12,105	-	12,105	7,857
Total		<u>396,235</u>	<u>25,627</u>	<u>-</u>	<u>421,862</u>	<u>371,182</u>
EXPENDITURE ON						
Raising funds		(1,059)	-	-	(1,059)	(343)
Charitable activities						
Trading		334,208	25,627	-	359,835	-
Other		193,627	-	-	193,627	318,894
Total		<u>526,776</u>	<u>25,627</u>	<u>-</u>	<u>552,403</u>	<u>318,551</u>
Net gains on investments		2,960	-	-	2,960	6,031
NET INCOME/(EXPENDITURE)						
Transfers between funds	11	(127,581)	-	-	(127,581)	58,662
		10,003	-	(10,003)	-	-
Net movement in funds		<u>(117,578)</u>	<u>-</u>	<u>(10,003)</u>	<u>(127,581)</u>	<u>58,662</u>
RECONCILIATION OF FUNDS						
Total funds brought forward		150,371	-	10,003	160,374	101,712
TOTAL FUNDS CARRIED FORWARD		<u>32,793</u>	<u>-</u>	<u>-</u>	<u>32,793</u>	<u>160,374</u>

The notes form part of these financial statements

MYTHOLMROYD COMMUNITY ASSOCIATION

**BALANCE SHEET
31ST MARCH 2025**

	Notes	Unrestricted funds £	Insurance claim £	Restricted fund £	2025 Total funds £	2024 Total funds £
FIXED ASSETS						
Tangible assets	6	5,397	-	-	5,397	5,397
Investments	7	1	-	-	1	1
		<u>5,398</u>	<u>-</u>	<u>-</u>	<u>5,398</u>	<u>5,398</u>
CURRENT ASSETS						
Stocks	8	2,492	-	-	2,492	1,433
Debtors	9	2,753	-	-	2,753	2,008
Cash at bank and in hand		29,348	-	-	29,348	165,813
		<u>34,593</u>	<u>-</u>	<u>-</u>	<u>34,593</u>	<u>169,254</u>
CREDITORS						
Amounts falling due within one year	10	(7,198)	-	-	(7,198)	(14,278)
		<u>27,395</u>	<u>-</u>	<u>-</u>	<u>27,395</u>	<u>154,976</u>
NET CURRENT ASSETS						
		<u>32,793</u>	<u>-</u>	<u>-</u>	<u>32,793</u>	<u>160,374</u>
TOTAL ASSETS LESS CURRENT LIABILITIES						
		<u>32,793</u>	<u>-</u>	<u>-</u>	<u>32,793</u>	<u>160,374</u>
NET ASSETS						
		<u>32,793</u>	<u>-</u>	<u>-</u>	<u>32,793</u>	<u>160,374</u>
FUNDS						
	11					
Unrestricted funds					32,793	150,371
Restricted funds					-	10,003
					<u>32,793</u>	<u>160,374</u>
TOTAL FUNDS						
					<u>32,793</u>	<u>160,374</u>

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

The members have not required the company to obtain an audit of its financial statements for the year ended 31st March 2025 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.

MYTHOLMROYD COMMUNITY ASSOCIATION

BALANCE SHEET - continued
31ST MARCH 2025

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 19th December 2025 and were signed on its behalf by:

S Slater - Trustee

MYTHOLMROYD COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST 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, with the exception of investments which are included at market value.

The financial statements are presented in Sterling which is the functional currency of the company and rounded to the nearest £.

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.

Freehold property - over 15 years

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.

2. OTHER TRADING ACTIVITIES

	2025	2024
	£	£
Sport facility receipts	49,565	50,122
Sundry receipts	6,414	8,724
Bar takings	55,291	45,193
	<u>111,270</u>	<u>104,039</u>

MYTHOLMROYD COMMUNITY ASSOCIATION**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST MARCH 2025****3. TRUSTEES' REMUNERATION AND BENEFITS**

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

Trustees' expenses

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

4. STAFF COSTS

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

	2025	2024
Employees	13	12
	<u>13</u>	<u>12</u>

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

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Insurance claim £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM				
Donations and legacies	190,698	-	-	190,698
Charitable activities				
Trading	68,588	-	-	68,588
Other trading activities	104,039	-	-	104,039
Other income	-	7,857	-	7,857
Total	<u>363,325</u>	<u>7,857</u>	<u>-</u>	<u>371,182</u>
EXPENDITURE ON				
Raising funds	(343)	-	-	(343)
Other	311,037	7,857	-	318,894
Total	<u>310,694</u>	<u>7,857</u>	<u>-</u>	<u>318,551</u>
Net gains on investments	6,031	-	-	6,031
NET INCOME	58,662	-	-	58,662
RECONCILIATION OF FUNDS				
Total funds brought forward	91,709	-	10,003	101,712
TOTAL FUNDS CARRIED FORWARD	<u>150,371</u>	<u>-</u>	<u>10,003</u>	<u>160,374</u>

MYTHOLMROYD COMMUNITY ASSOCIATION

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

6. TANGIBLE FIXED ASSETS

	Freehold property £
COST	
At 1st April 2024 and 31st March 2025	181,393
DEPRECIATION	
At 1st April 2024 and 31st March 2025	175,996
NET BOOK VALUE	
At 31st March 2025	5,397
At 31st March 2024	5,397

7. FIXED ASSET INVESTMENTS

	Shares in group undertakin £
MARKET VALUE	
At 1st April 2024 and 31st March 2025	1
NET BOOK VALUE	
At 31st March 2025	1
At 31st March 2024	1

There were no investment assets outside the UK.

8. STOCKS

	2025	2024
	£	£
Stocks	2,492	1,433

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Other debtors	2,753	2,008

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Trade creditors	4,033	1,420
Amounts owed to group undertakings	1,014	482
Social security and other taxes	1,939	-
Pensions	212	271
Accruals and deferred income	-	12,105
	7,198	14,278

MYTHOLMROYD COMMUNITY ASSOCIATION

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

11. MOVEMENT IN FUNDS

	At 1.4.24 £	Net movement in funds £	Transfers between funds £	At 31.3.25 £
Unrestricted funds				
General fund	142,866	(120,076)	10,003	32,793
Car park fund	7,505	(7,505)	-	-
	<u>150,371</u>	<u>(127,581)</u>	<u>10,003</u>	<u>32,793</u>
Restricted funds				
General Restricted	10,003	-	(10,003)	-
	<u>160,374</u>	<u>(127,581)</u>	<u>-</u>	<u>32,793</u>

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	396,235	(519,271)	2,960	(120,076)
Insurance claim	25,627	(25,627)	-	-
Car park fund	-	(7,505)	-	(7,505)
	<u>421,862</u>	<u>(552,403)</u>	<u>2,960</u>	<u>(127,581)</u>
TOTAL FUNDS	<u>421,862</u>	<u>(552,403)</u>	<u>2,960</u>	<u>(127,581)</u>

Comparatives for movement in funds

	At 1.4.23 £	Net movement in funds £	At 31.3.24 £
Unrestricted funds			
General fund	91,709	51,157	142,866
Car park fund	-	7,505	7,505
	<u>91,709</u>	<u>58,662</u>	<u>150,371</u>
Restricted funds			
General Restricted	10,003	-	10,003
	<u>101,712</u>	<u>58,662</u>	<u>160,374</u>

MYTHOLMROYD COMMUNITY ASSOCIATION

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

11. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	263,325	(218,199)	6,031	51,157
Insurance claim	7,857	(7,857)	-	-
Car park fund	100,000	(92,495)	-	7,505
	<u>371,182</u>	<u>(318,551)</u>	<u>6,031</u>	<u>58,662</u>
TOTAL FUNDS	<u>371,182</u>	<u>(318,551)</u>	<u>6,031</u>	<u>58,662</u>

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

	At 1.4.23 £	Net movement in funds £	Transfers between funds £	At 31.3.25 £
Unrestricted funds				
General fund	91,709	(68,919)	10,003	32,793
Restricted funds				
General Restricted	10,003	-	(10,003)	-
	<u>101,712</u>	<u>(68,919)</u>	<u>-</u>	<u>32,793</u>
TOTAL FUNDS	<u>101,712</u>	<u>(68,919)</u>	<u>-</u>	<u>32,793</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 £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	659,560	(737,470)	8,991	(68,919)
Insurance claim	33,484	(33,484)	-	-
Car park fund	100,000	(100,000)	-	-
	<u>793,044</u>	<u>(870,954)</u>	<u>8,991</u>	<u>(68,919)</u>
TOTAL FUNDS	<u>793,044</u>	<u>(870,954)</u>	<u>8,991</u>	<u>(68,919)</u>

12. RELATED PARTY DISCLOSURES

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

MYTHOLMROYD COMMUNITY ASSOCIATION**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST MARCH 2025**

	2025 £	2024 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Subscriptions	454	425
Donations	224,045	190,273
	<u>224,499</u>	<u>190,698</u>
Other trading activities		
Sport facility receipts	49,565	50,122
Sundry receipts	6,414	8,724
Bar takings	55,291	45,193
	<u>111,270</u>	<u>104,039</u>
Charitable activities		
Rents receivable	19,444	21,563
Function room rent	54,544	47,025
	<u>73,988</u>	<u>68,588</u>
Other income		
Insurance claim	12,105	7,857
	<u>421,862</u>	<u>371,182</u>
EXPENDITURE		
Other trading activities		
Opening stock	1,433	1,090
Closing stock	(2,492)	(1,433)
	<u>(1,059)</u>	<u>(343)</u>
Support costs		
Finance		
Bank charges	654	3,067
Other		
Wages	157,696	120,567
Social security	5,658	2,670
Pensions	1,577	1,357
Rates and water	3,852	4,740
Insurance	5,738	5,106
Light and heat	52,126	16,127
Telephone	726	659
Postage and stationery	277	50
Sundries	3,164	1,791
Advertising	972	2,162
Repairs and refurbishment	279,009	127,774
	<u>510,795</u>	<u>283,003</u>
Other trading activities		
Bar expenses	24,596	23,379

This page does not form part of the statutory financial statements

MYTHOLMROYD COMMUNITY ASSOCIATION

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

	2025 £	2024 £
Other trading activities		
Governance costs		
Accountancy and legal fees	2,614	2,717
Subscriptions	14,803	6,728
	<u>17,417</u>	<u>9,445</u>
Total resources expended	<u>552,403</u>	<u>318,551</u>
Net (expenditure)/income before gains and losses	(130,541)	52,631
Realised recognised gains and losses		
Realised gains/(losses) on fixed asset investments	<u>2,960</u>	<u>6,031</u>
Net (expenditure)/income	<u><u>(127,581)</u></u>	<u><u>58,662</u></u>

This page does not form part of the statutory financial statements

MYTHOLMROYD COMMUNITY ASSOCIATION

England & Wales - Charity number 1143537

Accounts

REGISTERED COMPANY NUMBER: 07557971 (England and Wales)
REGISTERED CHARITY NUMBER: 1143537

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2024
FOR
MYTHOLMROYD COMMUNITY ASSOCIATION**

Cresswells
12 Market Street
Hebden Bridge
West Yorkshire
HX7 6AD

MYTHOLMROYD COMMUNITY ASSOCIATION

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

	Page
Report of the Trustees	1 to 2
Independent Examiner's Report	3
Statement of Financial Activities	4
Balance Sheet	5 to 6
Notes to the Financial Statements	7 to 11
Detailed Statement of Financial Activities	12 to 13

MYTHOLMROYD COMMUNITY ASSOCIATION

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST 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 31st 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).

It is now 49 years since the people of Mytholmroyd decided to acquire a derelict chicken hut and convert it into a community centre providing accommodation for the Scouts, playgroup, youth club and a community hall.

The trustees are pleased to see that despite difficult economic conditions caused by Covid 19, utility costs and the cost of living crises the charity has maintained a steady growth during the year. Gym membership, classes and sports facility usage have grown; room hire and party bookings are starting to pick up. Despite the impact of Covid the trustees have been able to continue the investment in the centre. This has included work on the car park and redecoration within the centre.

OBJECTIVES AND ACTIVITIES

Significant activities

Groups and Organisations

Scout Group: The scout group has been unable to meet during long periods of the Covid virus. The trustees are pleased to see that the scouts are now able to meet in person. The range of activities and numbers have increased, and the scouts are now operating as normal.

Little Village Learners: The Little Village Learners have maintained strong numbers in all age groups, pre-school and after school clubs have strong numbers.

The Calder Valley Fell Runners: The fell runners have celebrated their 50th anniversary at the community centre and it was fantastic to be able to host their celebration. The fell runners maintain strong representation in all age groups and their training nights are well attended throughout the year. They are also continuing a run of success in regional, national and international competitions.

Mytholmroyd Weightlifting Club: It is good to see the weightlifting club able to start using their facilities again. The membership is starting to grow again as regular training is commencing. The club is maintaining a strong showing in all competitions and are looking to host events at the centre again.

A list of the present user groups and organisations are listed below.

Group	Frequency	Group	Frequency
Scout Group	5 evenings & weekends	Slimming World	Twice weekly
Little Village Learners	5 days a week	Elliot's Antique Fair	Monthly
Pre-school and after school club	5 days a week	Table Tennis	Weekly
Calder Valley Fell Runners	Weekly	Weightlifting Club	5 times a week
Karate	Twice weekly	Gym	Daily
Calderdale Cyclist Touring Group	4 weekends a year	Fitness classes	38 classes a week
Pilates/yoga	4 times a week	Hebden Bridge Brass Band	Twice yearly
Hebden Bridge Probus Group	Monthly	Zumba	3 times a week
Hebden Royd Saints	Oct - Mar	CI Adventures	On-going
Mytholmroyd Cricket	Oct - Mar	Ladies Keep Fit	Weekly
Weddings & birthdays	Various	Badminton club	Weekly
Walking football	Twice weekly		

FINANCIAL REVIEW

Reserves policy

The trustees purpose is to maintain its current policy of maintaining the reserves at a level of approximately six months operational expenditure.

MYTHOLMROYD COMMUNITY ASSOCIATION

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

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.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

07557971 (England and Wales)

Registered Charity number

1143537

Registered office

Mytholmroyd Community Centre
Caldene Avenue
Mytholmroyd
Hebden Bridge
HX7 5AF

Trustees

M Newsome Company Director
R Haynes Company Director
A R Heptinstall Trustee
Mrs J D Clayton Trustee
Mrs S Slater Trustee

Company Secretary

Independent Examiner

Cresswells
12 Market Street
Hebden Bridge
West Yorkshire
HX7 6AD

ACKNOWLEDGEMENTS

The trustees wish to place on record their thanks to their conscientious staff, who ensure the efficient day to day running of the community and leisure centre. We also wish to thank Hebden Royd Town Council who support the Association and all members of the local community who continue to use the centre and thereby ensure its continued presence as part of local life.

Our thanks to John Dakin FCA, of Cresswells, our independent accountants.

Approved by order of the board of trustees on 23rd December 2024 and signed on its behalf by:

Mrs S Slater - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF MYTHOLMROYD COMMUNITY ASSOCIATION

Independent examiner's report to the trustees of Mytholmroyd Community Association ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31st 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 statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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.

Mr John Dakin

Cresswells
12 Market Street
Hebden Bridge
West Yorkshire
HX7 6AD

23rd December 2024

MYTHOLMROYD COMMUNITY ASSOCIATION

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

	Notes	Unrestricted funds £	Insurance claim £	Restricted fund £	2024 Total funds £	2023 Total funds £
INCOME AND ENDOWMENTS FROM						
Donations and legacies		190,698	-	-	190,698	63,642
Charitable activities						
Trading		68,588	-	-	68,588	58,183
Other trading activities	2	104,039	-	-	104,039	90,770
Other income		-	7,857	-	7,857	34,501
Total		<u>363,325</u>	<u>7,857</u>	<u>-</u>	<u>371,182</u>	<u>247,096</u>
EXPENDITURE ON						
Raising funds		(343)	-	-	(343)	875
Other		311,037	7,857	-	318,894	215,558
Total		<u>310,694</u>	<u>7,857</u>	<u>-</u>	<u>318,551</u>	<u>216,433</u>
Net gains/(losses) on investments		6,031	-	-	6,031	(4,801)
NET INCOME		58,662	-	-	58,662	25,862
RECONCILIATION OF FUNDS						
Total funds brought forward		91,709	-	10,003	101,712	75,850
TOTAL FUNDS CARRIED FORWARD		<u>150,371</u>	<u>-</u>	<u>10,003</u>	<u>160,374</u>	<u>101,712</u>

The notes form part of these financial statements

MYTHOLMROYD COMMUNITY ASSOCIATION

**BALANCE SHEET
31ST MARCH 2024**

	Notes	Unrestricted funds £	Insurance claim £	Restricted fund £	2024 Total funds £	2023 Total funds £
FIXED ASSETS						
Tangible assets	6	5,397	-	-	5,397	5,397
Investments	7	1	-	-	1	1
		<u>5,398</u>	<u>-</u>	<u>-</u>	<u>5,398</u>	<u>5,398</u>
CURRENT ASSETS						
Stocks	8	1,433	-	-	1,433	1,090
Debtors	9	2,008	-	-	2,008	3,824
Cash at bank and in hand		143,705	12,105	10,003	165,813	113,380
		<u>147,146</u>	<u>12,105</u>	<u>10,003</u>	<u>169,254</u>	<u>118,294</u>
CREDITORS						
Amounts falling due within one year	10	(2,173)	(12,105)	-	(14,278)	(21,980)
		<u>144,973</u>	<u>-</u>	<u>10,003</u>	<u>154,976</u>	<u>96,314</u>
NET CURRENT ASSETS						
		<u>150,371</u>	<u>-</u>	<u>10,003</u>	<u>160,374</u>	<u>101,712</u>
TOTAL ASSETS LESS CURRENT LIABILITIES						
		<u>150,371</u>	<u>-</u>	<u>10,003</u>	<u>160,374</u>	<u>101,712</u>
NET ASSETS						
		<u>150,371</u>	<u>-</u>	<u>10,003</u>	<u>160,374</u>	<u>101,712</u>
FUNDS						
	11					
Unrestricted funds					150,371	91,709
Restricted funds					10,003	10,003
					<u>160,374</u>	<u>101,712</u>
TOTAL FUNDS						
					<u>160,374</u>	<u>101,712</u>

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

The members have not required the company to obtain an audit of its financial statements for the year ended 31st March 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.

MYTHOLMROYD COMMUNITY ASSOCIATION

BALANCE SHEET - continued
31ST MARCH 2024

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 23rd December 2024 and were signed on its behalf by:

S Slater - Trustee

MYTHOLMROYD COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST 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, with the exception of investments which are included at market value.

The financial statements are presented in Sterling which is the functional currency of the company and rounded to the nearest £.

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.

Freehold property - over 15 years

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.

2. OTHER TRADING ACTIVITIES

	2024	2023
	£	£
Sport facility receipts	50,122	43,295
Sundry receipts	8,724	5,687
Bar takings	45,193	41,788
	<u>104,039</u>	<u>90,770</u>

MYTHOLMROYD COMMUNITY ASSOCIATION**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST MARCH 2024****3. TRUSTEES' REMUNERATION AND BENEFITS**

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

Trustees' expenses

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

4. STAFF COSTS

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

	2024	2023
Employees	12	12
	<u>12</u>	<u>12</u>

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

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Insurance claim £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM				
Donations and legacies	63,642	-	-	63,642
Charitable activities				
Trading	58,183	-	-	58,183
Other trading activities	90,770	-	-	90,770
Other income	-	34,501	-	34,501
Total	<u>212,595</u>	<u>34,501</u>	<u>-</u>	<u>247,096</u>
EXPENDITURE ON				
Raising funds	875	-	-	875
Other	181,057	34,501	-	215,558
Total	<u>181,932</u>	<u>34,501</u>	<u>-</u>	<u>216,433</u>
Net gains/(losses) on investments	(4,801)	-	-	(4,801)
NET INCOME	25,862	-	-	25,862
RECONCILIATION OF FUNDS				
Total funds brought forward	65,847	-	10,003	75,850
TOTAL FUNDS CARRIED FORWARD	<u>91,709</u>	<u>-</u>	<u>10,003</u>	<u>101,712</u>

MYTHOLMROYD COMMUNITY ASSOCIATION

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

6. TANGIBLE FIXED ASSETS

	Freehold property £
COST	
At 1st April 2023 and 31st March 2024	181,393
DEPRECIATION	
At 1st April 2023 and 31st March 2024	175,996
NET BOOK VALUE	
At 31st March 2024	5,397
At 31st March 2023	5,397

7. FIXED ASSET INVESTMENTS

	Shares in group undertakin £
MARKET VALUE	
At 1st April 2023 and 31st March 2024	1
NET BOOK VALUE	
At 31st March 2024	1
At 31st March 2023	1

There were no investment assets outside the UK.

8. STOCKS

	2024	2023
	£	£
Stocks	1,433	1,090

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Other debtors	2,008	3,824

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Trade creditors	1,420	1,107
Amounts owed to group undertakings	482	733
Pensions	271	178
Accruals and deferred income	12,105	19,962
	14,278	21,980

Included in the above is monies received from the insurance policy for the damage caused in the floods. At the balance sheet date the amount still to be spent was £12,105 (2023 £19,962)

MYTHOLMROYD COMMUNITY ASSOCIATION

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

11. MOVEMENT IN FUNDS

	At 1.4.23 £	Net movement in funds £	At 31.3.24 £
Unrestricted funds			
General fund	91,709	51,157	142,866
Car park fund	-	7,505	7,505
	<u>91,709</u>	<u>58,662</u>	<u>150,371</u>
Restricted funds			
General Restricted	10,003	-	10,003
	<u>101,712</u>	<u>58,662</u>	<u>160,374</u>

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	263,325	(218,199)	6,031	51,157
Insurance claim	7,857	(7,857)	-	-
Car park fund	100,000	(92,495)	-	7,505
	<u>371,182</u>	<u>(318,551)</u>	<u>6,031</u>	<u>58,662</u>
TOTAL FUNDS	<u>371,182</u>	<u>(318,551)</u>	<u>6,031</u>	<u>58,662</u>

Comparatives for movement in funds

	At 1.4.22 £	Net movement in funds £	At 31.3.23 £
Unrestricted funds			
General fund	65,847	25,862	91,709
Restricted funds			
General Restricted	10,003	-	10,003
	<u>75,850</u>	<u>25,862</u>	<u>101,712</u>

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	212,595	(181,932)	(4,801)	25,862
Insurance claim	34,501	(34,501)	-	-
	<u>247,096</u>	<u>(216,433)</u>	<u>(4,801)</u>	<u>25,862</u>
TOTAL FUNDS	<u>247,096</u>	<u>(216,433)</u>	<u>(4,801)</u>	<u>25,862</u>

MYTHOLMROYD COMMUNITY ASSOCIATION**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST MARCH 2024****11. MOVEMENT IN FUNDS - continued**

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

	At 1.4.22 £	Net movement in funds £	At 31.3.24 £
Unrestricted funds			
General fund	65,847	77,019	142,866
Car park fund	-	7,505	7,505
	<u>65,847</u>	<u>84,524</u>	<u>150,371</u>
Restricted funds			
General Restricted	10,003	-	10,003
	<u>10,003</u>	<u>-</u>	<u>10,003</u>
TOTAL FUNDS	<u>75,850</u>	<u>84,524</u>	<u>160,374</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 £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	475,920	(400,131)	1,230	77,019
Insurance claim	42,358	(42,358)	-	-
Car park fund	100,000	(92,495)	-	7,505
	<u>618,278</u>	<u>(534,984)</u>	<u>1,230</u>	<u>84,524</u>
TOTAL FUNDS	<u>618,278</u>	<u>(534,984)</u>	<u>1,230</u>	<u>84,524</u>

12. RELATED PARTY DISCLOSURES

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

MYTHOLMROYD COMMUNITY ASSOCIATION**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST MARCH 2024**

	2024 £	2023 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Subscriptions	427	533
Donations	190,271	63,109
	<u>190,698</u>	<u>63,642</u>
Other trading activities		
Sport facility receipts	50,122	43,295
Sundry receipts	8,724	5,687
Bar takings	45,193	41,788
	<u>104,039</u>	<u>90,770</u>
Charitable activities		
Rents receivable	21,563	19,733
Function room rent	47,025	38,450
	<u>68,588</u>	<u>58,183</u>
Other income		
Insurance claim	7,857	34,501
	<u>371,182</u>	<u>247,096</u>
Total incoming resources		
EXPENDITURE		
Other trading activities		
Opening stock	1,090	1,965
Closing stock	(1,433)	(1,090)
	<u>(343)</u>	<u>875</u>
Other		
Interest on overdue taxes	-	40
Support costs		
Finance		
Bank charges	3,067	3,013
Other		
Wages	120,567	96,185
Social security	2,670	1,161
Pensions	1,357	1,232
Rates and water	4,740	2,645
Insurance	5,106	5,235
Light and heat	16,127	6,700
Telephone	659	662
Postage and stationery	50	17
Sundries	1,791	2,105
Advertising	2,162	2,328
Repairs and refurbishment	127,774	63,071
	<u>283,003</u>	<u>181,341</u>

This page does not form part of the statutory financial statements

MYTHOLMROYD COMMUNITY ASSOCIATION

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

	2024 £	2023 £
Other		
Other trading activities		
Bar expenses	23,379	26,217
Governance costs		
Accountancy and legal fees	2,717	1,716
Subscriptions	6,728	3,231
	<u>9,445</u>	<u>4,947</u>
Total resources expended	<u>318,551</u>	<u>216,433</u>
Net income before gains and losses	52,631	30,663
Realised recognised gains and losses		
Realised gains/(losses) on fixed asset investments	6,031	(4,801)
Net income	<u><u>58,662</u></u>	<u><u>25,862</u></u>

This page does not form part of the statutory financial statements

MYTHOLMROYD COMMUNITY ASSOCIATION

England & Wales - Charity number 1143537

Accounts

REGISTERED COMPANY NUMBER: 07557971 (England and Wales)
REGISTERED CHARITY NUMBER: 1143537

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2023
FOR
MYTHOLMROYD COMMUNITY ASSOCIATION

Cresswells
12 Market Street
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HX7 6AD

MYTHOLMROYD COMMUNITY ASSOCIATION

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FOR THE YEAR ENDED 31ST MARCH 2023

	Page
Report of the Trustees	1 to 2
Independent Examiner's Report	3
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MYTHOLMROYD COMMUNITY ASSOCIATION

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST 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 31st 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).

It is now 48 years since the people of Mytholmroyd decided to acquire a derelict chicken hut and convert it into a community centre providing accommodation for the Scouts, playgroup, youth club and a community hall.

The trustees are pleased to see that despite difficult economic conditions caused by Covid 19, utility costs and the cost of living crises the charity has maintained a steady growth during the year. Gym membership, classes and sports facility usage have grown; room hire and party bookings are starting to pick up. Despite the impact of Covid the trustees have been able to continue the investment in the centre. This has included work on the car park drainage, road and lighting.

OBJECTIVES AND ACTIVITIES

Significant activities

Groups and Organisations

Scout Group: The scout group has been unable to meet during long periods of the Covid virus. The trustees are pleased to see that the scouts are now able to meet in person. The range of activities and numbers have increased, and the scouts are now operating as normal.

Little Village Learners: The Little Village Learners have maintained strong numbers in all age groups, pre-school and after school clubs have strong numbers.

The Calder Valley Fell Runners: The fell runners have celebrated their 50th anniversary at the community centre and it was fantastic to be able to host their celebration. The fell runners maintain strong representation in all age groups and their training nights are well attended throughout the year. They are also continuing a run of success in regional, national and international competitions.

Mytholmroyd Weightlifting Club: It is good to see the weightlifting club able to start using their facilities again. The membership is starting to grow again as regular training is commencing. The club is maintaining a strong showing in all competitions and are looking to host events at the centre again.

A list of the present user groups and organisations are listed below.

Group	Frequency	Group	Frequency
Scout Group	5 evenings & weekends	Slimming World	Twice weekly
Little Village Learners	5 days a week	Elliot's Antique Fair	Monthly
Pre-school and after school club	5 days a week	Table Tennis	Weekly
Calder Valley Fell Runners	Weekly	Weightlifting Club	5 times a week
Karate	Twice weekly	Gym	Daily
Calderdale Cyclist Touring Group	4 weekends a year	Fitness classes	38 classes a week
Pilates/yoga	4 times a week	Hebden Bridge Brass Band	Twice yearly
Hebden Bridge Probus Group	Monthly	Zumba	3 times a week
Hebden Royd Saints	Oct - Mar	CI Adventures	On-going
Mytholmroyd Cricket	Oct - Mar	Ladies Keep Fit	Weekly
Weddings & birthdays	Various	Badminton club	Weekly
Walking football	Twice weekly		

FINANCIAL REVIEW

Reserves policy

The trustees purpose is to maintain its current policy of maintaining the reserves at a level of approximately six months operational expenditure.

MYTHOLMROYD COMMUNITY ASSOCIATION

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

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.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number
07557971 (England and Wales)

Registered Charity number
1143537

Registered office
Mytholmroyd Community Centre
Caldene Avenue
Mytholmroyd
Hebden Bridge
HX7 5AF

Trustees
M Newsome Company Director
R Haynes Company Director
A R Heptinstall Trustee
Mrs J D Clayton Trustee
Mrs S Slater Trustee

Company Secretary

Independent Examiner
Cresswells
12 Market Street
Hebden Bridge
West Yorkshire
HX7 6AD

ACKNOWLEDGEMENTS

The trustees wish to place on record their thanks to their conscientious staff, who ensure the efficient day to day running of the community and leisure centre. We also wish to thank Hebden Royd Town Council who support the Association and all members of the local community who continue to use the centre and thereby ensure its continued presence as part of local life.

Our thanks to John Dakin FCA, of Cresswells, our independent accountants.

Approved by order of the board of trustees on 22nd December 2023 and signed on its behalf by:

Mrs S Slater - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
MYTHOLMROYD COMMUNITY ASSOCIATION

Independent examiner's report to the trustees of Mytholmroyd Community Association ('the Company')

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

Mr John Dakin

Cresswells
12 Market Street
Hebden Bridge
West Yorkshire
HX7 6AD

22nd December 2023

MYTHOLMROYD COMMUNITY ASSOCIATION

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST MARCH 2023

	Notes	Unrestricted funds £	Insurance claim £	Restricted fund £	2023 Total funds £	2022 Total funds £
INCOME AND ENDOWMENTS FROM						
Donations and legacies		63,642	-	-	63,642	88,746
Charitable activities						
Trading						
		58,183	-	-	58,183	47,740
Other trading activities	2	90,770	-	-	90,770	61,277
Other income		-	34,501	-	34,501	24,944
Total		<u>212,595</u>	<u>34,501</u>	<u>-</u>	<u>247,096</u>	<u>222,707</u>
EXPENDITURE ON						
Raising funds						
		875	-	-	875	(1,965)
Other						
		<u>181,057</u>	<u>34,501</u>	<u>-</u>	<u>215,558</u>	<u>189,071</u>
Total		<u>181,932</u>	<u>34,501</u>	<u>-</u>	<u>216,433</u>	<u>187,106</u>
Net gains/(losses) on investments		<u>(4,801)</u>	<u>-</u>	<u>-</u>	<u>(4,801)</u>	<u>2,275</u>
NET INCOME		25,862	-	-	25,862	37,876
RECONCILIATION OF FUNDS						
Total funds brought forward		65,847	-	10,003	75,850	37,974
TOTAL FUNDS CARRIED FORWARD		<u>91,709</u>	<u>-</u>	<u>10,003</u>	<u>101,712</u>	<u>75,850</u>

The notes form part of these financial statements

MYTHOLMROYD COMMUNITY ASSOCIATION

BALANCE SHEET
31ST MARCH 2023

	Notes	Unrestricted funds £	Insurance claim £	Restricted fund £	2023 Total funds £	2022 Total funds £
FIXED ASSETS						
Tangible assets	6	5,397	-	-	5,397	5,397
Investments	7	1	-	-	1	1
		<u>5,398</u>	<u>-</u>	<u>-</u>	<u>5,398</u>	<u>5,398</u>
CURRENT ASSETS						
Stocks	8	1,090	-	-	1,090	1,965
Debtors	9	3,824	-	-	3,824	-
Cash at bank and in hand		83,415	19,962	10,003	113,380	127,555
		<u>88,329</u>	<u>19,962</u>	<u>10,003</u>	<u>118,294</u>	<u>129,520</u>
CREDITORS						
Amounts falling due within one year	10	(2,018)	(19,962)	-	(21,980)	(59,068)
		<u>86,311</u>	<u>-</u>	<u>10,003</u>	<u>96,314</u>	<u>70,452</u>
NET CURRENT ASSETS						
		<u>91,709</u>	<u>-</u>	<u>10,003</u>	<u>101,712</u>	<u>75,850</u>
TOTAL ASSETS LESS CURRENT LIABILITIES						
		<u>91,709</u>	<u>-</u>	<u>10,003</u>	<u>101,712</u>	<u>75,850</u>
NET ASSETS						
		<u>91,709</u>	<u>-</u>	<u>10,003</u>	<u>101,712</u>	<u>75,850</u>
FUNDS						
	11					
Unrestricted funds					91,709	65,847
Restricted funds					10,003	10,003
					<u>101,712</u>	<u>75,850</u>
TOTAL FUNDS						
					<u>101,712</u>	<u>75,850</u>

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

The members have not required the company to obtain an audit of its financial statements for the year ended 31st March 2023 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.

MYTHOLMROYD COMMUNITY ASSOCIATION

BALANCE SHEET - continued
31ST MARCH 2023

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 22nd December 2023 and were signed on its behalf by:

S Slater - Trustee

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST 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, with the exception of investments which are included at market value.

The financial statements are presented in Sterling which is the functional currency of the company and rounded to the nearest £.

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.

Freehold property - over 15 years

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.

2. OTHER TRADING ACTIVITIES

	2023	2022
	£	£
Sport facility receipts	43,295	27,906
Sundry receipts	5,687	19,688
Bar takings	41,788	13,683
	<u>90,770</u>	<u>61,277</u>

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

3. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

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

4. STAFF COSTS

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

Employees	2023 12	2022 12
	<u> </u>	<u> </u>

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

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Insurance claim £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM				
Donations and legacies	88,746	-	-	88,746
Charitable activities				
Trading	47,740	-	-	47,740
Other trading activities	61,277	-	-	61,277
Other income	-	24,944	-	24,944
Total	<u>197,763</u>	<u>24,944</u>	<u>-</u>	<u>222,707</u>
EXPENDITURE ON				
Raising funds	(1,965)	-	-	(1,965)
Other	164,127	24,944	-	189,071
Total	<u>162,162</u>	<u>24,944</u>	<u>-</u>	<u>187,106</u>
Net gains on investments	<u>2,275</u>	<u>-</u>	<u>-</u>	<u>2,275</u>
NET INCOME	37,876	-	-	37,876
RECONCILIATION OF FUNDS				
Total funds brought forward	27,971	-	10,003	37,974
TOTAL FUNDS CARRIED FORWARD	<u>65,847</u>	<u>-</u>	<u>10,003</u>	<u>75,850</u>

MYTHOLMROYD COMMUNITY ASSOCIATION

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

6. TANGIBLE FIXED ASSETS

	Freehold property £
COST	
At 1st April 2022 and 31st March 2023	181,393
DEPRECIATION	
At 1st April 2022 and 31st March 2023	175,996
NET BOOK VALUE	
At 31st March 2023	5,397
At 31st March 2022	5,397

7. FIXED ASSET INVESTMENTS

	Shares in group undertakin £
MARKET VALUE	
At 1st April 2022 and 31st March 2023	1
NET BOOK VALUE	
At 31st March 2023	1
At 31st March 2022	1

There were no investment assets outside the UK.

8. STOCKS

	2023	2022
	£	£
Stocks	1,090	1,965

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Other debtors	3,824	-

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Trade creditors	1,107	3,672
Amounts owed to group undertakings	733	361
Social security and other taxes	-	386
Pensions	178	186
Accruals and deferred income	19,962	54,463
	21,980	59,068

Included in the above is monies received from the insurance policy for the damage caused in the floods. At the balance sheet date the amount still to be spent was £19,962 (2022 £54,463)

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

11. MOVEMENT IN FUNDS

	At 1.4.22 £	Net movement in funds £	At 31.3.23 £
Unrestricted funds			
General fund	65,847	25,862	91,709
Restricted funds			
General Restricted	10,003	-	10,003
TOTAL FUNDS	75,850	25,862	101,712

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	212,595	(181,932)	(4,801)	25,862
Insurance claim	34,501	(34,501)	-	-
	<u>247,096</u>	<u>(216,433)</u>	<u>(4,801)</u>	<u>25,862</u>
TOTAL FUNDS	247,096	(216,433)	(4,801)	25,862

Comparatives for movement in funds

	At 1.4.21 £	Net movement in funds £	At 31.3.22 £
Unrestricted funds			
General fund	12,971	52,876	65,847
Capital Fund	15,000	(15,000)	-
	<u>27,971</u>	<u>37,876</u>	<u>65,847</u>
Restricted funds			
General Restricted	10,003	-	10,003
TOTAL FUNDS	37,974	37,876	75,850

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	197,763	(147,162)	2,275	52,876
Capital Fund	-	(15,000)	-	(15,000)
Insurance claim	24,944	(24,944)	-	-
	<u>222,707</u>	<u>(187,106)</u>	<u>2,275</u>	<u>37,876</u>
TOTAL FUNDS	222,707	(187,106)	2,275	37,876

MYTHOLMROYD COMMUNITY ASSOCIATION

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

11. MOVEMENT IN FUNDS - continued

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

	At 1.4.21 £	Net movement in funds £	At 31.3.23 £
Unrestricted funds			
General fund	12,971	78,738	91,709
Capital Fund	15,000	(15,000)	-
	<u>27,971</u>	<u>63,738</u>	<u>91,709</u>
Restricted funds			
General Restricted	10,003	-	10,003
	<u>10,003</u>	<u>-</u>	<u>10,003</u>
TOTAL FUNDS	<u><u>37,974</u></u>	<u><u>63,738</u></u>	<u><u>101,712</u></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 £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	410,358	(329,094)	(2,526)	78,738
Capital Fund	-	(15,000)	-	(15,000)
Insurance claim	59,445	(59,445)	-	-
	<u>469,803</u>	<u>(403,539)</u>	<u>(2,526)</u>	<u>63,738</u>
TOTAL FUNDS	<u><u>469,803</u></u>	<u><u>(403,539)</u></u>	<u><u>(2,526)</u></u>	<u><u>63,738</u></u>

12. RELATED PARTY DISCLOSURES

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

MYTHOLMROYD COMMUNITY ASSOCIATION

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

	2023 £	2022 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Subscriptions	533	918
Donations	63,109	87,828
	<u>63,642</u>	<u>88,746</u>
Other trading activities		
Sport facility receipts	43,295	27,906
Sundry receipts	5,687	19,688
Bar takings	41,788	13,683
	<u>90,770</u>	<u>61,277</u>
Charitable activities		
Rents receivable	19,733	21,227
Function room rent	38,450	26,513
	<u>58,183</u>	<u>47,740</u>
Other income		
Insurance claim	34,501	24,944
	<u>34,501</u>	<u>24,944</u>
Total incoming resources	247,096	222,707
EXPENDITURE		
Other trading activities		
Opening stock	1,965	-
Closing stock	(1,090)	(1,965)
	<u>875</u>	<u>(1,965)</u>
Other		
Interest on overdue taxes	40	9
Support costs		
Finance		
Bank charges	3,013	1,802
Other		
Wages	96,185	73,990
Social security	1,161	685
Pensions	1,232	920
Rates and water	2,645	2,712
Insurance	5,235	5,167
Light and heat	6,700	13,601
Telephone	662	682
Postage and stationery	17	167
Sundries	2,105	372
Advertising	2,328	5,156
Repairs and refurbishment	63,071	67,216
	<u>181,341</u>	<u>170,668</u>

This page does not form part of the statutory financial statements

MYTHOLMROYD COMMUNITY ASSOCIATION

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

	2023 £	2022 £
Other		
Other trading activities		
Bar expenses	26,217	9,028
Governance costs		
Accountancy and legal fees	1,716	3,333
Subscriptions	3,231	4,231
	<u>4,947</u>	<u>7,564</u>
Total resources expended	<u>216,433</u>	<u>187,106</u>
Net income before gains and losses	30,663	35,601
Realised recognised gains and losses		
Realised gains/(losses) on fixed asset investments	<u>(4,801)</u>	<u>2,275</u>
Net income	<u><u>25,862</u></u>	<u><u>37,876</u></u>

MYTHOLMROYD COMMUNITY ASSOCIATION

England & Wales - Charity number 1143537

Accounts

REGISTERED COMPANY NUMBER: 07557971 (England and Wales)
REGISTERED CHARITY NUMBER: 1143537

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022
FOR
MYTHOLMROYD COMMUNITY ASSOCIATION

Cresswells
12 Market Street
Hebden Bridge
West Yorkshire
HX7 6AD

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

	Page
Report of the Trustees	1 to 2
Independent Examiner's Report	3
Statement of Financial Activities	4
Balance Sheet	5
Notes to the Financial Statements	6 to 11
Detailed Statement of Financial Activities	12 to 13

MYTHOLMROYD COMMUNITY ASSOCIATION

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).

It is now 47 years since the people of Mytholmroyd decided to acquire a derelict chicken hut and convert it into a community centre providing accommodation for the Scouts, playgroup, youth club and a community hall.

The trustees are pleased to see that the charity has maintained a steady growth during the year despite the continuing effects of covid. Gym membership, classes and sports facility usage has maintained steady levels, room hire, and party bookings are at a low level and will need time to over the coming months. Despite the impact of covid the trustees have been able to continue the investment in the centre. This has included a new entrance, signage, drainage, shower facilities and fitness equipment.

OBJECTIVES AND ACTIVITIES

Significant activities

Groups and Organisations

Scout Group: The scout group has been unable to meet during long periods of the Covid virus. The Trustees are pleased to see that the scouts are now able to meet in person. The range of activities and numbers have increased, and the scouts are now operating as normal.

Little Village Learners: The Little Village Learners have maintained strong numbers in both pre school and after school clubs.

The Calder Valley Fell Runners: The fell runners have celebrated their 50th anniversary at the community centre and it was fantastic to be able to host their celebration. The fell runners maintain strong representation in all age groups and their training nights are well attended throughout the year. They are also continuing a run of success in regional, national and international competitions.

Mytholmroyd Weightlifting Club: It is good to see the weightlifting club able to start using their facilities again. The membership is starting to grow as regular training is commencing. The club is maintaining a strong showing in all competitions and are looking to host events at the centre again.

A list of the present user groups and organisations are listed below.

Group	Frequency	Group	Frequency
Scout Group	5 evenings & weekends	Slimming World	Twice weekly
Little Village Learners	5 days a week	Elliot's Antique Fair	Monthly
Pre-school and after school club	5 days a week	Table Tennis	Weekly
Calder Valley Fell Runners	Weekly	Weightlifting Club	5 times a week
Karate	Twice weekly	Gym	Daily
Calderdale Cyclist Touring Group	4 weekends a year	Fitness classes	35 classes a week
Pilates/yoga	4 times a week	Hebden Bridge Brass Band	Twice yearly
Hebden Bridge Probud Group	Monthly	Zumba	3 times a week
African Drumming Group	Weekly	CI Adventures	On-going
Weddings & birthdays	Various	Ladies Keep Fit	Weekly
		Badminton club	Weekly

FINANCIAL REVIEW

Reserves policy

The trustees purpose is to maintain its current policy of maintaining the reserves at a level of approximately six months operational expenditure.

MYTHOLMROYD COMMUNITY ASSOCIATION

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.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number
07557971 (England and Wales)

Registered Charity number
1143537

Registered office
Mytholmroyd Community Centre
Caldene Avenue
Mytholmroyd
Hebden Bridge
HX7 5AF

Trustees

Exors Mr R H Marshall Company Director (deceased 17.1.2022)
M Newsome Company Director
R Haynes Company Director
A R Heptinstall Trustee
Mrs J D Clayton Trustee
Mrs S Slater Trustee

Company Secretary

Independent Examiner

Cresswells
12 Market Street
Hebden Bridge
West Yorkshire
HX7 6AD

ACKNOWLEDGEMENTS

The trustees wish to place on record their thanks to their conscientious staff, who ensure the efficient day to day running of the community and leisure centre. We also wish to thank Hebden Royd Town Council who support the Association and all members of the local community who continue to use the centre and thereby ensure its continued presence as part of local life.

Our thanks to John Dakin FCA, of Cresswells, our independent accountants.

Approved by order of the board of trustees on 23 December 2022 and signed on its behalf by:

Mrs S Slater - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
MYTHOLMROYD COMMUNITY ASSOCIATION

Independent examiner's report to the trustees of Mytholmroyd Community Association ('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 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.

Mr John Dakin
FCA
Cresswells
12 Market Street
Hebden Bridge
West Yorkshire
HX7 6AD

23 December 2022

MYTHOLMROYD COMMUNITY ASSOCIATION

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2022

	Notes	Unrestricted funds £	Insurance claim £	Restricted fund £	2022 Total funds £	2021 Total funds £
INCOME AND ENDOWMENTS FROM						
Donations and legacies		88,747	-	-	88,747	11,263
Charitable activities						
Trading						
		47,740	-	-	47,740	16,789
Other trading activities	2	61,276	-	-	61,276	75,707
Investment income	3	-	-	-	-	1
Other income		-	24,944	-	24,944	6,527
Total		<u>197,763</u>	<u>24,944</u>	<u>-</u>	<u>222,707</u>	<u>110,287</u>
EXPENDITURE ON						
Raising funds		(1,965)	-	-	(1,965)	-
Other		164,127	24,944	-	189,071	105,913
Total		<u>162,162</u>	<u>24,944</u>	<u>-</u>	<u>187,106</u>	<u>105,913</u>
Net gains on investments		<u>2,275</u>	<u>-</u>	<u>-</u>	<u>2,275</u>	<u>10,525</u>
NET INCOME		37,876	-	-	37,876	14,899
RECONCILIATION OF FUNDS						
Total funds brought forward		27,971	-	10,003	37,974	23,075
TOTAL FUNDS CARRIED FORWARD		<u><u>65,847</u></u>	<u><u>-</u></u>	<u><u>10,003</u></u>	<u><u>75,850</u></u>	<u><u>37,974</u></u>

MYTHOLMROYD COMMUNITY ASSOCIATION

BALANCE SHEET
31 MARCH 2022

	Notes	Unrestricted funds £	Insurance claim £	Restricted fund £	2022 Total funds £	2021 Total funds £
FIXED ASSETS						
Tangible assets	7	5,397	-	-	5,397	5,397
Investments	8	1	-	-	1	1
		<u>5,398</u>	<u>-</u>	<u>-</u>	<u>5,398</u>	<u>5,398</u>
CURRENT ASSETS						
Stocks	9	1,965	-	-	1,965	-
Cash at bank and in hand		63,089	54,463	10,003	127,555	117,529
		<u>65,054</u>	<u>54,463</u>	<u>10,003</u>	<u>129,520</u>	<u>117,529</u>
CREDITORS						
Amounts falling due within one year	10	(4,605)	(54,463)	-	(59,068)	(84,953)
		<u>60,449</u>	<u>-</u>	<u>10,003</u>	<u>70,452</u>	<u>32,576</u>
NET CURRENT ASSETS						
		<u>65,847</u>	<u>-</u>	<u>10,003</u>	<u>75,850</u>	<u>37,974</u>
TOTAL ASSETS LESS CURRENT LIABILITIES						
		<u>65,847</u>	<u>-</u>	<u>10,003</u>	<u>75,850</u>	<u>37,974</u>
NET ASSETS						
		<u>65,847</u>	<u>-</u>	<u>10,003</u>	<u>75,850</u>	<u>37,974</u>
FUNDS						
	11					
Unrestricted funds					65,847	27,971
Restricted funds					10,003	10,003
TOTAL FUNDS						
					<u>75,850</u>	<u>37,974</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 trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- 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 23 December 2022 and were signed on its behalf by:

S Slater - Trustee

The notes form part of these financial statements

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, with the exception of investments which are included at market value.

The financial statements are presented in Sterling which is the functional currency of the company and rounded to the nearest £.

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.

Freehold property - over 15 years

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.

2. OTHER TRADING ACTIVITIES

	2022	2021
	£	£
Sport facility receipts	27,906	4,266
Sundry receipts	19,687	71,441
Bar takings	13,683	-
	<u>61,276</u>	<u>75,707</u>

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

3. INVESTMENT INCOME

	2022	2021
	£	£
Interest receivable - trading	-	1
	<u> </u>	<u> </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.

5. STAFF COSTS

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

	2022	2021
Employees	12	10
	<u> </u>	<u> </u>

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

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Insurance claim £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM				
Donations and legacies	11,263	-	-	11,263
Charitable activities				
Trading	16,789	-	-	16,789
Other trading activities	75,707	-	-	75,707
Investment income	1	-	-	1
Other income	-	6,527	-	6,527
Total	<u>103,760</u>	<u>6,527</u>	<u> </u>	<u>110,287</u>
EXPENDITURE ON				
Other	104,028	1,885	-	105,913
Net gains on investments	10,525	-	-	10,525
NET INCOME	10,257	4,642	-	14,899
RECONCILIATION OF FUNDS				
Total funds brought forward	17,714	(4,642)	10,003	23,075
TOTAL FUNDS CARRIED FORWARD	<u>27,971</u>	<u> </u>	<u>10,003</u>	<u>37,974</u>

MYTHOLMROYD COMMUNITY ASSOCIATION

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

7. TANGIBLE FIXED ASSETS

	Freehold property £
COST	
At 1 April 2021 and 31 March 2022	<u>181,393</u>
DEPRECIATION	
At 1 April 2021 and 31 March 2022	<u>175,996</u>
NET BOOK VALUE	
At 31 March 2022	<u><u>5,397</u></u>
At 31 March 2021	<u><u>5,397</u></u>

8. FIXED ASSET INVESTMENTS

	Shares in group undertakings £
MARKET VALUE	
At 1 April 2021 and 31 March 2022	<u>1</u>
NET BOOK VALUE	
At 31 March 2022	<u><u>1</u></u>
At 31 March 2021	<u><u>1</u></u>

There were no investment assets outside the UK.

9. STOCKS

	2022	2021
	£	£
Stocks	<u>1,965</u>	<u>-</u>

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Trade creditors	3,672	3,215
Amounts owed to group undertakings	361	721
Social security and other taxes	386	1,544
Pensions	186	67
Accruals and deferred income	<u>54,463</u>	<u>79,406</u>
	<u><u>59,068</u></u>	<u><u>84,953</u></u>

Included in the above is monies received from the insurance policy for the damage caused in the floods. At the balance sheet date the amount still to be spent was £54,463 (2021 £79,406)

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

11. MOVEMENT IN FUNDS

	At 1.4.21 £	Net movement in funds £	At 31.3.22 £
Unrestricted funds			
General fund	12,971	52,876	65,847
Capital Fund	15,000	(15,000)	-
	<u>27,971</u>	<u>37,876</u>	<u>65,847</u>
Restricted funds			
General Restricted	10,003	-	10,003
	<u>10,003</u>	<u>-</u>	<u>10,003</u>
TOTAL FUNDS	<u>37,974</u>	<u>37,876</u>	<u>75,850</u>

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	197,763	(147,162)	2,275	52,876
Capital Fund	-	(15,000)	-	(15,000)
Insurance claim	24,944	(24,944)	-	-
	<u>222,707</u>	<u>(187,106)</u>	<u>2,275</u>	<u>37,876</u>
TOTAL FUNDS	<u>222,707</u>	<u>(187,106)</u>	<u>2,275</u>	<u>37,876</u>

Comparatives for movement in funds

	At 1.4.20 £	Net movement in funds £	At 31.3.21 £
Unrestricted funds			
General fund	2,714	10,257	12,971
Capital Fund	15,000	-	15,000
Insurance claim	(4,642)	4,642	-
	<u>13,072</u>	<u>14,899</u>	<u>27,971</u>
Restricted funds			
General Restricted	10,003	-	10,003
	<u>10,003</u>	<u>-</u>	<u>10,003</u>
TOTAL FUNDS	<u>23,075</u>	<u>14,899</u>	<u>37,974</u>

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

11. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	103,760	(104,028)	10,525	10,257
Insurance claim	6,527	(1,885)	-	4,642
	<u>110,287</u>	<u>(105,913)</u>	<u>10,525</u>	<u>14,899</u>
TOTAL FUNDS	<u>110,287</u>	<u>(105,913)</u>	<u>10,525</u>	<u>14,899</u>

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

	At 1.4.20 £	Net movement in funds £	At 31.3.22 £
Unrestricted funds			
General fund	2,714	63,133	65,847
Capital Fund	15,000	(15,000)	-
Insurance claim	(4,642)	4,642	-
	<u>13,072</u>	<u>52,775</u>	<u>65,847</u>
Restricted funds			
General Restricted	10,003	-	10,003
	<u>10,003</u>	<u>-</u>	<u>10,003</u>
TOTAL FUNDS	<u>23,075</u>	<u>52,775</u>	<u>75,850</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 £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	301,523	(251,190)	12,800	63,133
Capital Fund	-	(15,000)	-	(15,000)
Insurance claim	31,471	(26,829)	-	4,642
	<u>332,994</u>	<u>(293,019)</u>	<u>12,800</u>	<u>52,775</u>
TOTAL FUNDS	<u>332,994</u>	<u>(293,019)</u>	<u>12,800</u>	<u>52,775</u>

The restricted fund is the donations received from the Green Business Enviro Fund towards the foyer improvements that have now been spent.

12. RELATED PARTY DISCLOSURES

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

MYTHOLMROYD COMMUNITY ASSOCIATION

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

	2022 £	2021 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Subscriptions	919	877
Donations	87,828	10,386
	<u>88,747</u>	<u>11,263</u>
Other trading activities		
Sport facility receipts	27,906	4,266
Sundry receipts	19,687	71,441
Bar takings	13,683	-
	<u>61,276</u>	<u>75,707</u>
Investment income		
Interest receivable - trading	-	1
Charitable activities		
Rents receivable	21,227	13,016
Function room rent	26,513	3,773
	<u>47,740</u>	<u>16,789</u>
Other income		
Insurance claim	24,944	6,527
	<u>222,707</u>	<u>110,287</u>
Total incoming resources		
EXPENDITURE		
Other trading activities		
Closing stock	(1,965)	-
Other		
Interest on overdue taxes	9	-
Support costs		
Finance		
Bank charges	1,802	1,119
Other		
Wages	73,990	56,656
Social security	685	-
Pensions	920	525
Rates and water	2,712	1,595
Insurance	5,167	4,409
Light and heat	13,601	10,898
Telephone	682	647
Postage and stationery	167	485
Sundries	372	190
Advertising	5,156	1,003
Repairs and refurbishment	67,216	22,143
	<u>170,668</u>	<u>98,551</u>

This page does not form part of the statutory financial statements

MYTHOLMROYD COMMUNITY ASSOCIATION

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

	2022 £	2021 £
Other		
Other trading activities		
Bar expenses	9,028	479
Governance costs		
Accountancy and legal fees	3,333	1,645
Subscriptions	4,231	4,119
	<u>7,564</u>	<u>5,764</u>
Total resources expended	<u>187,106</u>	<u>105,913</u>
Net income before gains and losses	35,601	4,374
Realised recognised gains and losses		
Realised gains/(losses) on fixed asset investments	2,275	10,525
Net income	<u><u>37,876</u></u>	<u><u>14,899</u></u>

MYTHOLMROYD COMMUNITY ASSOCIATION

England & Wales - Charity number 1143537

Accounts

REGISTERED COMPANY NUMBER: 07557971 (England and Wales)
REGISTERED CHARITY NUMBER: 1143537

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021
FOR
MYTHOLMROYD COMMUNITY ASSOCIATION

Cresswells
12 Market Street
Hebden Bridge
West Yorkshire
HX7 6AD

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

	Page
Report of the Trustees	1 to 2
Independent Examiner's Report	3
Statement of Financial Activities	4
Balance Sheet	5
Notes to the Financial Statements	6 to 11
Detailed Statement of Financial Activities	12 to 13

MYTHOLMROYD COMMUNITY ASSOCIATION

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).

It is now 46 years since the people of Mytholmroyd decided to acquire a derelict chicken hut and convert it into a community centre providing accommodation for the Scouts, playgroup, youth club and a community hall.

The trustees are pleased to see that the charity has been able to weather the storm of Covid that has swept the country. The association has continued to invest in the centre during the lockdown, with the Jubilee room being refurbished and all areas of the centre being redecorated. This has helped the centre recover from significant periods of closure. The trustees are also pleased that during this period we have been able to maintain a presence in the community through the delivery of online classes. Unfortunately, not all users have been able to restart and we would like to thank groups such as taekwondo, netball, business breakfast and Methodist Ladies for the support in previous years.

OBJECTIVES AND ACTIVITIES

Significant activities

Groups and Organisations

Scout Group: The scout group has been unable to meet during long periods of the year and this has meant a drop in revenue. The Trustees are pleased to have been able to offer support through a reduction in rents for the financial year. As restrictions have been eased the scout group has been able to resume activities.

Little Village Learners: The nursery has remained open throughout the year providing care for key worker children. As restrictions have eased they have moved towards normal operations with preschool and after school clubs.

The Calder Valley Fell Runners: The fell runners have had restrictive times but have bounced back as strong as ever. They will be celebrating their 50th anniversary in 2021.

Mytholmroyd Weightlifting Club: The weightlifting club has been unable to meet at the centre due to social distancing regulations. Despite this they have continued to support the centre by maintaining their monthly payments. This has been appreciated and we are pleased that they are now in a position to pick up from where they finished.

A list of the present user groups and organisations are listed below.

Group	Frequency	Group	Frequency
Scout Group	5 evenings & weekends	Slimming World	Twice weekly
Little Village Learners	5 days a week	Elliot's Antique Fair	Monthly
Pre-school and after school club	5 days a week	Organic Gardener's Club	Monthly
Youth Club	Term time	Table Tennis	3 times a week
Calder Valley Fell Runners	Weekly	Weightlifting Club	5 times a week
Karate	Twice weekly	Gym	Daily
Calderdale Cyclist Touring Group	4 weekends a year	Fitness classes	35 classes a week
Taekwondo	Weekly	Hebden Bridge Brass Band	Twice yearly
Pilates/yoga	4 times a week	Zumba	3 times a week
Hebden Bridge Probud Group	Monthly	CI Adventures	On-going
African Drumming Group	Weekly	Ladies Keep Fit	Weekly
5 Rhythms Dance	Monthly	Badminton club	Weekly
Weddings & birthdays	Various		

MYTHOLMROYD COMMUNITY ASSOCIATION

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021

FINANCIAL REVIEW

Reserves policy

The trustees purpose is to maintain its current policy of maintaining the reserves at a level of approximately six months operational expenditure.

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.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number
07557971 (England and Wales)

Registered Charity number
1143537

Registered office
Mytholmroyd Community Centre
Caldene Avenue
Mytholmroyd
Hebden Bridge
HX7 5AF

Trustees

Exors Mr R H Marshall Company Director (deceased 17.1.2022)
M Newsome Company Director
R Haynes Company Director
A R Heptinstall Trustee
Mrs J D Clayton Trustee
Mrs S Slater Trustee

Company Secretary

Independent Examiner

Cresswells
12 Market Street
Hebden Bridge
West Yorkshire
HX7 6AD

ACKNOWLEDGEMENTS

The trustees wish to place on record their thanks to their conscientious staff, who ensure the efficient day to day running of the community and leisure centre. We also wish to thank Hebden Royd Town Council who support the Association and all members of the local community who continue to use the centre and thereby ensure its continued presence as part of local life.

Our thanks to John Dakin FCA, of Cresswells, our independent accountants.

Approved by order of the board of trustees on 25 March 2022 and signed on its behalf by:

R Haynes - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
MYTHOLMROYD COMMUNITY ASSOCIATION

Independent examiner's report to the trustees of Mytholmroyd Community Association ('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 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.

Mr John Dakin
FCA
Cresswells
12 Market Street
Hebden Bridge
West Yorkshire
HX7 6AD

25 March 2022

MYTHOLMROYD COMMUNITY ASSOCIATION

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2021

	Notes	Unrestricted funds £	Insurance claim £	Restricted fund £	2021 Total funds £	2020 Total funds £
INCOME AND ENDOWMENTS FROM						
Donations and legacies		11,263	-	-	11,263	60,725
Charitable activities						
Trading						
		16,789	-	-	16,789	51,267
Other trading activities	2	75,707	-	-	75,707	46,968
Investment income	3	1	-	-	1	2
Other income		-	6,527	-	6,527	102,800
Total		103,760	6,527	-	110,287	261,762
EXPENDITURE ON						
Other		104,028	1,885	-	105,913	271,655
Net gains/(losses) on investments		10,525	-	-	10,525	(337)
NET INCOME/(EXPENDITURE)		10,257	4,642	-	14,899	(10,230)
RECONCILIATION OF FUNDS						
Total funds brought forward		17,714	(4,642)	10,003	23,075	33,305
TOTAL FUNDS CARRIED FORWARD		27,971	-	10,003	37,974	23,075

MYTHOLMROYD COMMUNITY ASSOCIATION

BALANCE SHEET
31 MARCH 2021

	Notes	Unrestricted funds £	Insurance claim £	Restricted fund £	2021 Total funds £	2020 Total funds £
FIXED ASSETS						
Tangible assets	7	5,397	-	-	5,397	5,397
Investments	8	1	-	-	1	1
		<u>5,398</u>	<u>-</u>	<u>-</u>	<u>5,398</u>	<u>5,398</u>
CURRENT ASSETS						
Cash at bank and in hand		28,120	79,406	10,003	117,529	112,278
CREDITORS						
Amounts falling due within one year	9	(5,547)	(79,406)	-	(84,953)	(94,601)
		<u>22,573</u>	<u>-</u>	<u>10,003</u>	<u>32,576</u>	<u>17,677</u>
NET CURRENT ASSETS						
		<u>27,971</u>	<u>-</u>	<u>10,003</u>	<u>37,974</u>	<u>23,075</u>
TOTAL ASSETS LESS CURRENT LIABILITIES						
		<u>27,971</u>	<u>-</u>	<u>10,003</u>	<u>37,974</u>	<u>23,075</u>
NET ASSETS						
		<u>27,971</u>	<u>-</u>	<u>10,003</u>	<u>37,974</u>	<u>23,075</u>
FUNDS						
	11					
Unrestricted funds					27,971	13,072
Restricted funds					10,003	10,003
					<u>37,974</u>	<u>23,075</u>
TOTAL FUNDS						
					<u>37,974</u>	<u>23,075</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 trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- 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 25 March 2022 and were signed on its behalf by:

R Haynes - Trustee

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, with the exception of investments which are included at market value.

The financial statements are presented in Sterling which is the functional currency of the company and rounded to the nearest £.

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.

Freehold property - over 15 years

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.

2. OTHER TRADING ACTIVITIES

	2021	2020
	£	£
Sport facility receipts	4,266	40,197
Sundry receipts	71,441	1,420
Bar takings	-	5,351
	<u>75,707</u>	<u>46,968</u>

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

3. INVESTMENT INCOME

	2021 £	2020 £
Interest receivable - trading	<u>1</u>	<u>2</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.

5. STAFF COSTS

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

	2021	2020
Employees	<u>10</u>	<u>12</u>

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

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Insurance claim £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM				
Donations and legacies	60,725	-	-	60,725
Charitable activities				
Trading	51,267	-	-	51,267
Other trading activities	46,968	-	-	46,968
Investment income	2	-	-	2
Other income	-	102,800	-	102,800
Total	<u>158,962</u>	<u>102,800</u>	-	<u>261,762</u>
EXPENDITURE ON				
Other	168,855	102,800	-	271,655
Net gains/(losses) on investments	(337)	-	-	(337)
NET INCOME/(EXPENDITURE)	<u>(10,230)</u>	-	-	<u>(10,230)</u>
RECONCILIATION OF FUNDS				
Total funds brought forward	27,944	(4,642)	10,003	33,305
TOTAL FUNDS CARRIED FORWARD	<u>17,714</u>	<u>(4,642)</u>	<u>10,003</u>	<u>23,075</u>

MYTHOLMROYD COMMUNITY ASSOCIATION

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

7. TANGIBLE FIXED ASSETS

	Freehold property £
COST	
At 1 April 2020 and 31 March 2021	<u>181,393</u>
DEPRECIATION	
At 1 April 2020 and 31 March 2021	<u>175,996</u>
NET BOOK VALUE	
At 31 March 2021	<u><u>5,397</u></u>
At 31 March 2020	<u><u>5,397</u></u>

8. FIXED ASSET INVESTMENTS

	Shares in group undertakings £
MARKET VALUE	
At 1 April 2020 and 31 March 2021	<u>1</u>
NET BOOK VALUE	
At 31 March 2021	<u><u>1</u></u>
At 31 March 2020	<u><u>1</u></u>

There were no investment assets outside the UK.

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Bank loans and overdrafts (see note 10)	-	2,023
Trade creditors	3,215	4,591
Amounts owed to group undertakings	721	361
Social security and other taxes	1,544	1,637
Pensions	67	55
Accruals and deferred income	<u>79,406</u>	<u>85,934</u>
	<u><u>84,953</u></u>	<u><u>94,601</u></u>

Included in the above is monies received from the insurance policy for the damage caused in the floods. At the balance sheet date the amount still to be spent was £79,406 (2020 £85,934)

10. LOANS

An analysis of the maturity of loans is given below:

	2021 £	2020 £
Amounts falling due within one year on demand:		
Bank overdrafts	<u>-</u>	<u>2,023</u>

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

11. MOVEMENT IN FUNDS

	At 1.4.20 £	Net movement in funds £	At 31.3.21 £
Unrestricted funds			
General fund	2,714	10,257	12,971
Capital Fund	15,000	-	15,000
Insurance claim	(4,642)	4,642	-
	<u>13,072</u>	<u>14,899</u>	<u>27,971</u>
Restricted funds			
General Restricted	10,003	-	10,003
	<u>10,003</u>	<u>-</u>	<u>10,003</u>
TOTAL FUNDS	<u>23,075</u>	<u>14,899</u>	<u>37,974</u>

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	103,760	(104,028)	10,525	10,257
Insurance claim	6,527	(1,885)	-	4,642
	<u>110,287</u>	<u>(105,913)</u>	<u>10,525</u>	<u>14,899</u>
TOTAL FUNDS	<u>110,287</u>	<u>(105,913)</u>	<u>10,525</u>	<u>14,899</u>

Comparatives for movement in funds

	At 1.4.19 £	Net movement in funds £	At 31.3.20 £
Unrestricted funds			
General fund	12,944	(10,230)	2,714
Capital Fund	15,000	-	15,000
Insurance claim	(4,642)	-	(4,642)
	<u>23,302</u>	<u>(10,230)</u>	<u>13,072</u>
Restricted funds			
General Restricted	10,003	-	10,003
	<u>10,003</u>	<u>-</u>	<u>10,003</u>
TOTAL FUNDS	<u>33,305</u>	<u>(10,230)</u>	<u>23,075</u>

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

11. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	158,962	(168,855)	(337)	(10,230)
Insurance claim	102,800	(102,800)	-	-
	<u>261,762</u>	<u>(271,655)</u>	<u>(337)</u>	<u>(10,230)</u>
TOTAL FUNDS	<u>261,762</u>	<u>(271,655)</u>	<u>(337)</u>	<u>(10,230)</u>

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

	At 1.4.19 £	Net movement in funds £	At 31.3.21 £
Unrestricted funds			
General fund	12,944	27	12,971
Capital Fund	15,000	-	15,000
Insurance claim	(4,642)	4,642	-
	<u>23,302</u>	<u>4,669</u>	<u>27,971</u>
Restricted funds			
General Restricted	10,003	-	10,003
	<u>10,003</u>	<u>-</u>	<u>10,003</u>
TOTAL FUNDS	<u>33,305</u>	<u>4,669</u>	<u>37,974</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 £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	262,722	(272,883)	10,188	27
Insurance claim	109,327	(104,685)	-	4,642
	<u>372,049</u>	<u>(377,568)</u>	<u>10,188</u>	<u>4,669</u>
TOTAL FUNDS	<u>372,049</u>	<u>(377,568)</u>	<u>10,188</u>	<u>4,669</u>

The restricted fund is the donations received from the Green Business Enviro Fund towards the foyer improvements.

12. RELATED PARTY DISCLOSURES

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

MYTHOLMROYD COMMUNITY ASSOCIATION

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

	2021 £	2020 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Subscriptions	877	3,994
Donations	10,386	56,731
	<u>11,263</u>	<u>60,725</u>
Other trading activities		
Sport facility receipts	4,266	40,197
Sundry receipts	71,441	1,420
Bar takings	-	5,351
	<u>75,707</u>	<u>46,968</u>
Investment income		
Interest receivable - trading	1	2
Charitable activities		
Rents receivable	13,016	15,734
Function room rent	3,773	35,533
	<u>16,789</u>	<u>51,267</u>
Other income		
Insurance claim	6,527	102,800
	<u>6,527</u>	<u>102,800</u>
Total incoming resources	110,287	261,762
EXPENDITURE		
Support costs		
Finance		
Bank charges	1,119	2,219
Other		
Wages	56,656	86,386
Social security	-	1,530
Pensions	525	840
Rates and water	1,595	3,607
Insurance	4,409	8,053
Light and heat	10,898	16,854
Telephone	647	708
Postage and stationery	485	1,630
Sundries	190	4,484
Advertising	1,003	3,499
Repairs and refurbishment	22,143	129,157
	<u>98,551</u>	<u>256,748</u>
Other trading activities		
Bar expenses	479	7,465
Governance costs		
Accountancy and legal fees	1,645	2,380
Carried forward	1,645	2,380

This page does not form part of the statutory financial statements

MYTHOLMROYD COMMUNITY ASSOCIATION

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

	2021 £	2020 £
Governance costs		
Brought forward	1,645	2,380
Subscriptions	4,119	2,843
	<u>5,764</u>	<u>5,223</u>
Total resources expended	<u>105,913</u>	<u>271,655</u>
Net income/(expenditure) before gains and losses	4,374	(9,893)
Realised recognised gains and losses		
Realised gains/(losses) on fixed asset investments	10,525	<u>(337)</u>
Net income/(expenditure)	<u><u>14,899</u></u>	<u><u>(10,230)</u></u>