

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

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FOR THE YEAR ENDED 31 MARCH 2022

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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 Probus 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		<u>164,127</u>	<u>24,944</u>	<u>-</u>	<u>189,071</u>	<u>105,913</u>
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		<u>27,971</u>	<u>-</u>	<u>10,003</u>	<u>37,974</u>	<u>23,075</u>
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>

The notes form part of these financial statements

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		<u>63,089</u>	<u>54,463</u>	<u>10,003</u>	<u>127,555</u>	<u>117,529</u>
		65,054	54,463	10,003	129,520	117,529
CREDITORS						
Amounts falling due within one year	10	(4,605)	(54,463)	-	(59,068)	(84,953)
NET CURRENT ASSETS		<u>60,449</u>	<u>-</u>	<u>10,003</u>	<u>70,452</u>	<u>32,576</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		65,847	-	10,003	75,850	37,974
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					<u>10,003</u>	<u>10,003</u>
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
	12	10
Employees	<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	<u>104,028</u>	<u>1,885</u>	<u>-</u>	<u>105,913</u>
Net gains on investments	<u>10,525</u>	<u>-</u>	<u>-</u>	<u>10,525</u>
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>

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>5,397</u>
At 31 March 2021	<u>5,397</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>1</u>
At 31 March 2021	<u>1</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	54,463	79,406
	<u>59,068</u>	<u>84,953</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
	<hr/>	<hr/>
	88,747	11,263
Other trading activities		
Sport facility receipts	27,906	4,266
Sundry receipts	19,687	71,441
Bar takings	13,683	-
	<hr/>	<hr/>
	61,276	75,707
Investment income		
Interest receivable - trading	-	1
Charitable activities		
Rents receivable	21,227	13,016
Function room rent	26,513	3,773
	<hr/>	<hr/>
	47,740	16,789
Other income		
Insurance claim	24,944	6,527
	<hr/>	<hr/>
Total incoming resources	222,707	110,287
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
	<hr/>	<hr/>
	170,668	98,551

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>