

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
Hebden Bridge
West Yorkshire
HX7 6AD

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FOR THE YEAR ENDED 31ST MARCH 2023

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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>86,311</u>	<u>-</u>	<u>10,003</u>	<u>96,314</u>	<u>70,452</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		91,709	-	10,003	101,712	75,850
		<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

- 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.

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:

	2023 12	2022 12
Employees	<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	<u>164,127</u>	<u>24,944</u>	<u>-</u>	<u>189,071</u>
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	<u>181,393</u>
DEPRECIATION	
At 1st April 2022 and 31st March 2023	<u>175,996</u>
NET BOOK VALUE	
At 31st March 2023	<u>5,397</u>
At 31st March 2022	<u>5,397</u>

7. FIXED ASSET INVESTMENTS

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

There were no investment assets outside the UK.

8. STOCKS

	2023 £	2022 £
Stocks	<u>1,090</u>	<u>1,965</u>

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Other debtors	<u>3,824</u>	<u>-</u>

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	<u>19,962</u>	<u>54,463</u>
	<u>21,980</u>	<u>59,068</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 £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

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
	<hr/>	<hr/>
	63,642	88,746
Other trading activities		
Sport facility receipts	43,295	27,906
Sundry receipts	5,687	19,688
Bar takings	41,788	13,683
	<hr/>	<hr/>
	90,770	61,277
Charitable activities		
Rents receivable	19,733	21,227
Function room rent	38,450	26,513
	<hr/>	<hr/>
	58,183	47,740
Other income		
Insurance claim	34,501	24,944
	<hr/>	<hr/>
Total incoming resources	247,096	222,707
EXPENDITURE		
Other trading activities		
Opening stock	1,965	-
Closing stock	(1,090)	(1,965)
	<hr/>	<hr/>
	875	(1,965)
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
	<hr/>	<hr/>
	181,341	170,668

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	(4,801)	2,275
Net income	<u><u>25,862</u></u>	<u><u>37,876</u></u>