

**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**

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FOR THE YEAR ENDED 31ST MARCH 2024**

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## 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 £
<b>INCOME AND ENDOWMENTS FROM</b>						
Donations and legacies		190,698	-	-	190,698	63,642
<b>Charitable activities</b>						
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
<b>Total</b>		<u>363,325</u>	<u>7,857</u>	<u>-</u>	<u>371,182</u>	<u>247,096</u>
<b>EXPENDITURE ON</b>						
Raising funds		(343)	-	-	(343)	875
Other		<u>311,037</u>	<u>7,857</u>	<u>-</u>	<u>318,894</u>	<u>215,558</u>
<b>Total</b>		<u>310,694</u>	<u>7,857</u>	<u>-</u>	<u>318,551</u>	<u>216,433</u>
Net gains/(losses) on investments		<u>6,031</u>	<u>-</u>	<u>-</u>	<u>6,031</u>	<u>(4,801)</u>
<b>NET INCOME</b>		58,662	-	-	58,662	25,862
<b>RECONCILIATION OF FUNDS</b>						
Total funds brought forward		<u>91,709</u>	<u>-</u>	<u>10,003</u>	<u>101,712</u>	<u>75,850</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>150,371</u></u>	<u><u>-</u></u>	<u><u>10,003</u></u>	<u><u>160,374</u></u>	<u><u>101,712</u></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 £
<b>FIXED ASSETS</b>						
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>
<b>CURRENT ASSETS</b>						
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>
<b>CREDITORS</b>						
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>
<b>NET CURRENT ASSETS</b>						
		<u>150,371</u>	<u>-</u>	<u>10,003</u>	<u>160,374</u>	<u>101,712</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>						
		<u>150,371</u>	<u>-</u>	<u>10,003</u>	<u>160,374</u>	<u>101,712</u>
<b>NET ASSETS</b>						
		<u>150,371</u>	<u>-</u>	<u>10,003</u>	<u>160,374</u>	<u>101,712</u>
<b>FUNDS</b>	11					
Unrestricted funds					150,371	91,709
Restricted funds					10,003	10,003
<b>TOTAL FUNDS</b>					<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

- 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 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

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 £
<b>INCOME AND ENDOWMENTS FROM</b>				
Donations and legacies	63,642	-	-	63,642
<b>Charitable activities</b>				
Trading	58,183	-	-	58,183
Other trading activities	90,770	-	-	90,770
Other income	-	34,501	-	34,501
<b>Total</b>	<u>212,595</u>	<u>34,501</u>	<u>-</u>	<u>247,096</u>
<b>EXPENDITURE ON</b>				
Raising funds	875	-	-	875
Other	181,057	34,501	-	215,558
<b>Total</b>	<u>181,932</u>	<u>34,501</u>	<u>-</u>	<u>216,433</u>
Net gains/(losses) on investments	(4,801)	-	-	(4,801)
<b>NET INCOME</b>	<u>25,862</u>	<u>-</u>	<u>-</u>	<u>25,862</u>
<b>RECONCILIATION OF FUNDS</b>				
Total funds brought forward	65,847	-	10,003	75,850
<b>TOTAL FUNDS CARRIED FORWARD</b>	<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 £
<b>COST</b>	
At 1st April 2023 and 31st March 2024	181,393
<b>DEPRECIATION</b>	
At 1st April 2023 and 31st March 2024	175,996
<b>NET BOOK VALUE</b>	
At 31st March 2024	5,397
At 31st March 2023	5,397

### 7. FIXED ASSET INVESTMENTS

	Shares in group undertakin £
<b>MARKET VALUE</b>	
At 1st April 2023 and 31st March 2024	1
<b>NET BOOK VALUE</b>	
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 £
<b>Unrestricted funds</b>			
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>
<b>Restricted funds</b>			
General Restricted	10,003	-	10,003
	<u>101,712</u>	<u>58,662</u>	<u>160,374</u>
<b>TOTAL FUNDS</b>			

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
<b>Unrestricted funds</b>				
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>
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General fund	65,847	25,862	91,709
<b>Restricted funds</b>			
General Restricted	10,003	-	10,003
	<u>75,850</u>	<u>25,862</u>	<u>101,712</u>
<b>TOTAL FUNDS</b>			

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
<b>Unrestricted funds</b>				
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>
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
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>
<b>Restricted funds</b>			
General Restricted	10,003	-	10,003
	<u>10,003</u>	<u>-</u>	<u>10,003</u>
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>				
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>
<b>TOTAL FUNDS</b>	<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 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Subscriptions	427	533
Donations	190,271	63,109
	<hr/>	<hr/>
	190,698	63,642
<b>Other trading activities</b>		
Sport facility receipts	50,122	43,295
Sundry receipts	8,724	5,687
Bar takings	45,193	41,788
	<hr/>	<hr/>
	104,039	90,770
<b>Charitable activities</b>		
Rents receivable	21,563	19,733
Function room rent	47,025	38,450
	<hr/>	<hr/>
	68,588	58,183
<b>Other income</b>		
Insurance claim	7,857	34,501
	<hr/>	<hr/>
<b>Total incoming resources</b>	371,182	247,096
<b>EXPENDITURE</b>		
<b>Other trading activities</b>		
Opening stock	1,090	1,965
Closing stock	(1,433)	(1,090)
	<hr/>	<hr/>
	(343)	875
<b>Other</b>		
Interest on overdue taxes	-	40
<b>Support costs</b>		
<b>Finance</b>		
Bank charges	3,067	3,013
<b>Other</b>		
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
	<hr/>	<hr/>
	283,003	181,341

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