

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

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FOR THE YEAR ENDED 31ST MARCH 2025**

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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
		Hebden Bridge Brass Band	Twice yearly
Pilates/yoga	4 times a week		
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		<u>2,960</u>	<u>-</u>	<u>-</u>	<u>2,960</u>	<u>6,031</u>
NET INCOME/(EXPENDITURE)						
Transfers between funds	11	(127,581) 10,003	- -	- (10,003)	(127,581) -	58,662 -
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><u>32,793</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>32,793</u></u>	<u><u>160,374</u></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
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

- 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 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

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	363,325	7,857	-	371,182
EXPENDITURE ON				
Raising funds	(343)	-	-	(343)
Other	311,037	7,857	-	318,894
Total	310,694	7,857	-	318,551
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	150,371	-	10,003	160,374

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>10,003</u>	<u>-</u>	<u>(10,003)</u>	<u>-</u>
TOTAL FUNDS	<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>10,003</u>	<u>-</u>	<u>10,003</u>
TOTAL FUNDS	<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
	<hr/>	<hr/>
	224,499	190,698
Other trading activities		
Sport facility receipts	49,565	50,122
Sundry receipts	6,414	8,724
Bar takings	55,291	45,193
	<hr/>	<hr/>
	111,270	104,039
Charitable activities		
Rents receivable	19,444	21,563
Function room rent	54,544	47,025
	<hr/>	<hr/>
	73,988	68,588
Other income		
Insurance claim	12,105	7,857
	<hr/>	<hr/>
Total incoming resources	421,862	371,182
EXPENDITURE		
Other trading activities		
Opening stock	1,433	1,090
Closing stock	(2,492)	(1,433)
	<hr/>	<hr/>
	(1,059)	(343)
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
	<hr/>	<hr/>
	510,795	283,003
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
	<hr/> 17,417	<hr/> 9,445
Total resources expended	<hr/> 552,403	<hr/> 318,551
Net (expenditure)/income before gains and losses	(130,541)	52,631
Realised recognised gains and losses		
Realised gains/(losses) on fixed asset investments	<hr/> 2,960	<hr/> 6,031
Net (expenditure)/income	<hr/> <hr/> (127,581)	<hr/> <hr/> 58,662