

MIRFIELD COMMUNITY TRUST

England & Wales · Charity number 1159158

Details

Status Registered

Legal form CIO

Registered 2014-11-11

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

Contact

Address Mirfield Community Centre
Water Royd Lane
Mirfield
WF14 9SG

Phone 01924 490835

Email mircomcen@gmail.com

Website <https://mirfieldcommunitycentre.org/>

Activities

Objects: 1. TO PROMOTE THE BENEFIT OF THE INHABITANTS OF THE FORMER URBAN DISTRICT OF MIRFIELD AND SURROUNDING AREAS, IN PARTICULAR YOUNG PERSONS WITHOUT DISTINCTION OF SEX, SEXUAL ORIENTATION, RACE OR OF POLITICAL, RELIGIOUS OR OTHER OPINIONS, BY ASSOCIATING TOGETHER WITH THE SAID INHABITANTS AND THE LOCAL AUTHORITIES, VOLUNTARY AND OTHER ORGANISATIONS IN A COMMON EFFORT TO ADVANCE EDUCATION, AND TO PROVIDE FACILITIES IN THE INTERESTS OF SOCIAL WELFARE FOR RECREATION AND LEISURE-TIME OCCUPATION WITH THE OBJECT OF IMPROVING THE CONDITIONS OF LIFE FOR SAID INHABITANTS;2. TO ESTABLISH, OR SECURE THE ESTABLISHMENT OF, A COMMUNITY CENTRE AND TO MAINTAIN AND MANAGE THE SAME (WHETHER ALONE OR IN CO-OPERATION WITH ANY LOCAL AUTHORITY OR OTHER PERSON OR BODY) IN FURTHERANCE OF THESE OBJECTS.

Activities: Various weekly activities for all ages - babies to over 60s, Fundraising events & private parties

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services
- **What:** Education/training, Amateur Sport, Recreation
- **Who:** Children/young People, Other Defined Groups

Geography

- **Area of benefit:** LOCAL
- Kirklees

Finances

| Period end | Income | Expenditure | Assets | Employees |
|------------|---------|-------------|--------|-----------|
| 2025-03-31 | £86,405 | £67,998 | - | - |
| 2024-03-31 | £46,209 | £62,888 | - | - |
| 2023-03-31 | £91,761 | £115,093 | - | - |
| 2022-03-31 | £53,167 | £31,118 | - | - |
| 2021-03-31 | £41,924 | £46,789 | - | - |

Trustees

| Name | Role | Appointed |
|------------------------------|-------|------------|
| Catherine Whittingham | Chair | 2019-07-15 |
| Dr Anna Elizabeth Seabourne | | 2016-07-01 |
| HILARY MAXINE FISHER | | 2018-06-01 |
| Helen Lydia Cheney | | 2023-01-09 |
| Michael Wilcock | | 2021-05-17 |
| Nick Whittingham | | 2019-07-15 |

MIRFIELD COMMUNITY TRUST

England & Wales - Charity number 1159158

Accounts

**ANNUAL REPORTS AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2025**

MIRFIELD COMMUNITY TRUST

(Charitable Incorporated Organisation)

CHARITY REGISTRATION No: 1159158

Castle View Accounting Ltd
Ground Floor Offices
53 High Street
Arundel
West Sussex
BN18 9AJ

MIRFIELD COMMUNITY TRUST
(Charitable Incorporated Organisation)

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MIRFIELD COMMUNITY TRUST

(Charitable Incorporated Organisation)

LEGAL AND ADMINISTRATIVE INFORMATION

| | |
|------------------------------------|-----------------------------------------------------------------------------------------------------------------|
| CHARITY NUMBER | 1159158 |
| VAT REGISTRATION NUMBER | 362805985 |
| DATE OF REGISTRATION | 11th November 2014 |
| START OF FINANCIAL YEAR | 1st April 2024 |
| END OF FINANCIAL YEAR | 31st March 2025 |
| TRUSTEES AT 31ST MARCH 2025 | Catherine Whittingham Nick Whittingham Anna Seabourne Michael Wilcock Hilary Fisher Helen Cheney |
| LEGAL STATUS | Charitable Incorporated Organisation |
| GOVERNING INSTRUMENT | CIO - Foundation Registered 11th November 2014 |

OBJECTS

1. To promote the benefit of the habitants of the former urban district of Mirfield and surrounding area, in particular young persons without distinction of sex, sexual orientation, race or of political, religious or other opinions, by associating together with the said inhabitants and the local authorities, voluntary and other organisations in a common effort to advance education, and provide facilities in the interests of social welfare for recreation and leisure-time occupation with the object of improving the conditions of life for the said inhabitants; 2. To establish , or secure the establishment of, a community centre and to maintain and manage the same (whether alone or in co-operation with any local authority or other person or body) in furtherance of these objects.

| | |
|-------------------------------|----------------------------------------------------------------------|
| CORRESPONDENCE ADDRESS | Mirfield Community Centre Water Royd Lane Mirfield WF14 9SG |
|-------------------------------|----------------------------------------------------------------------|

| | |
|------------------------|------------------------------------------------------------|
| PRIMARY BANKERS | Lloyds Bank Plc 25 Gresham Street London EC2V 7HN |
|------------------------|------------------------------------------------------------|

| | |
|------------------------------|------------------------------------------------------------------------------------------------------------|
| INDEPENDENT EXAMINERS | Castle View Accounting Ltd Ground Floor Offices 53 High Street Arundel West Sussex BN18 9AJ |
|------------------------------|------------------------------------------------------------------------------------------------------------|

MIRFIELD COMMUNITY TRUST

(Charitable Incorporated Organisation)

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31ST MARCH 2025

Objectives and Activities

To promote the benefit of the inhabitants of Mirfield and surrounding areas, in particular young persons without distinction of sex, sexual orientation, race or of political, religious or other opinions, by associating together with the inhabitants and the local authorities, voluntary and other organisations in a common effort to advance education, and to provide facilities in the interests of social welfare for recreation and leisure-time occupation with the object of improving the conditions of life. To establish, or secure the establishment of a community centre and to maintain and manage it (whether alone or in co-operation with any local authority or other person or body) in furtherance of these objects.

The Charity runs the Mirfield Community Centre, a 200 year old building that was previously a school. The building was transferred to MCT in 2018 from the local authority. Rooms are hired out to local groups to facilitate a variety of activities, including, exercise, dance, martial arts, arts and crafts, education, children's support groups, adult support, dementia support, parent and toddler support, coffee mornings, youth groups, drama groups for the youth and adults, and a variety of other groups. The Centre is used by a wide range of users.

The building is also used as a polling station for local and national elections.

MCT also owns some land that is part field and woodland. This land was part of the Gilder Hall estate, which was bequeathed by Anne Robinson in 1912 to the youth of Mirfield. Under Council ownership the buildings became disused and were demolished in 2004. The land was registered to Kirklees Council in 2006 and transferred to MCT in 2008. The land is currently used by a Junior Football Club for their younger age group teams. We have had support from volunteers from local group Transformers North to curate the woodland area making it more accessible to the public and more supportive of wildlife. We plan to apply for grants so that the Charity can enlarge the woodland area, put in paths and turn a section of it into a wildlife area for the residents of Mirfield.

Achievements and Performance

The Community Centre building has been maintained during this period with essential maintenance carried out as required. We put in place a funded program of improvements which started in 2022 with replacement of the heating system and improvements to toilet facilities. Further funding was secured and we have been able to create a new commercial grade kitchen along with a social area which was completed in March 2023. We have had an energy audit carried out and are using that to raise further grant funding to improve the energy efficiency of the building. This has included funding for the complete renovation of the gym.

This involved the insulation of the walls and ceiling as well as plastering and redecorating the room to make a warm, comfortable, inviting space to be in. We have also received grant funding that has enabled the renovation of the large main hall. Including insulating the ceiling and installation of new low energy lighting. Currently grant funded work is continuing in the hall. The walls have been insulated and plastered and built in storage has been created. We have also approved work to have a new environmentally friendly floor laid. The hall will be completed by decorating the room and installing new energy efficient window blinds. To further reduce our carbon footprint we have had an application for funding approved to install solar panels on the roof of the Centre. Work to have them installed has started, and should be completed in April 2025.

We commissioned a new logo and advertising material, posters, and flyers to publicise the Centre.

Additional Governance Issues

These are the policies and documents that all trustees read and agree to. All policies were rewritten in 2019 and are now reviewed annually. There is a specific Trustee responsible for each policy:

- Code of Behaviour Policy
- Conflict of Interest Policy
- Equality and Diversity Policy and Procedure
- Finance Policy and Procedure
- GDPR Policy
- Health and Safety Policy and Procedure
- Safeguarding Policy and Procedure
- Volunteering Policy and Procedure
- Respect Policy
- Fire Safety Policy
- Electrical items Policy
- Terms and Conditions of Hire of Rooms

MIRFIELD COMMUNITY TRUST
(Charitable Incorporated Organisation)

TRUSTEES' ANNUAL REPORT (Continued)
FOR THE YEAR ENDED 31ST MARCH 2025

Financial Review

The policy of the charity is that cash reserves will cover between three and six months operating costs based on comparison with annual budget.

The Trustees will be mindful that the Community Centre building may require significant maintenance from time to time (e.g. a new roof) and may designate specific additional reserves as required. Currently £15,000 is designated as a general reserve.

The principal source of fundraising is via the hiring of rooms to local groups, charities, businesses and corporate bodies and the local authority. We are entering into a partnership with Kirklees Recovery College which will see them become based in the Community Centre and which will provide a consistent income stream which will make the charity more sustainable.

We have also been able to raise capital funding to make improvements to the building (as described above) which both make the building more attractive to potential users and reduce costs e.g. through better energy efficiency.

The Charity also receives a small amount of funds each year from the football club that hires the Gilder Hall land. This covers the cost of having the grass cut.

Trustees' Responsibilities

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice GAAP).

The Law applicable to Charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations and the provisions of the Governing Document requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure of the charity for that period. In preparing those financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charity SORP;
- Make judgements and estimates that are reasonable and prudent;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the CIO will continue to operate.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations and the provisions of the Governing Document. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Trustees on **16th September 2025**

Signed on their behalf by Trustee 

Printed Name: **N E WHITTINGHAM**

MIRFIELD COMMUNITY TRUST
(Charitable Incorporated Organisation)

INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS

Report to the trustees/ members of Mirfield Community Trust on the accounts for the year ended 31st March 2025 set out on pages 7 to 16.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention

Basis of independent examiner's statement

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that in, any material respect, the requirements:
 - to keep accounting records in accordance with section 130 of the Charities Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act

have not been met; or

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

K. Collaku MAAT
Castle View Accounting Ltd
Ground Floor Offices
53 High Street
Arundel
West Sussex
BN18 9AJ



Date: 22nd September 2025

MIRFIELD COMMUNITY TRUST

(Charitable Incorporated Organisation)

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

| | Notes | Unrestricted Funds £ | Restricted Funds £ | TOTAL 2024/25 £ | TOTAL 2023/24 £ |
|------------------------------------------------|--------------|-------------------------------------|-----------------------------------|--------------------------------|--------------------------------|
| INCOMING RESOURCES | | | | | |
| Incoming Resources from Generated Funds | | | | | |
| Donations, Grants & Legacies | 3a | 44,065 | - | 44,065 | 14,118 |
| Activities for Generating Funds | 3b | 41,988 | - | 41,988 | 31,604 |
| Other Incoming Resources | 3c | 352 | - | 352 | 487 |
| TOTAL INCOMING RESOURCES | | 86,405 | - | 86,405 | 46,209 |
| RESOURCES EXPENDED | | | | | |
| Costs of Generating Funds | | | | | |
| Cost of Charitable Activities | 4a | 66,178 | - | 66,178 | 60,928 |
| Governance Costs | 4b | 1,820 | - | 1,820 | 1,960 |
| TOTAL RESOURCES EXPENDED | | 67,998 | - | 67,998 | 62,888 |
| NET INCOMING (OUTGOING) RESOURCES | | 18,407 | - | 18,407 | (16,679) |
| Funds Brought Forward | | 200,511 | 4,303 | 204,814 | 221,493 |
| TOTAL FUNDS CARRIED FORWARD | | 218,918 | 4,303 | 223,221 | 204,814 |

Movements on all reserves and all recognised gains and losses are shown above. All of the organisation's operations are classed as continuing.

The notes on pages 9 to 16 form part of these financial statements.

MIRFIELD COMMUNITY TRUST
(Charitable Incorporated Organisation)

BALANCE SHEET
AS AT 31ST MARCH 2025

| | Note | Unrestricted Funds £ | Restricted Funds £ | TOTAL 31-Mar-25 £ | TOTAL 31-Mar-24 £ |
|-----------------------------------------------|------|----------------------------|--------------------------|-------------------------|-------------------------|
| Fixed Assets | | | | | |
| Tangible Assets | 2 | 191,000 | - | 191,000 | 204,000 |
| Investments | 6 | - | - | - | - |
| Total Fixed Assets | | 191,000 | - | 191,000 | 204,000 |
| Current Assets | | | | | |
| Debtors & Prepayments | 8 | 411 | - | 411 | 411 |
| Cash at Bank and in Hand | 7 | 40,401 | 4,303 | 44,704 | 28,718 |
| Total Current Assets | | 40,812 | 4,303 | 45,115 | 29,130 |
| Creditors: Amounts due within one year | 9 | 6,762 | - | 6,762 | 8,762 |
| NET CURRENT ASSETS | | 34,051 | 4,303 | 38,354 | 20,367 |
| TOTAL ASSETS less current liabilities | | 225,051 | 4,303 | 229,354 | 224,367 |
| Creditors: Long Term Liabilities | 10 | 6,132 | - | 6,132 | 19,553 |
| NET ASSETS | | 218,918 | 4,303 | 223,221 | 204,814 |
| Funds of the Charity | | | | | |
| General Funds | | 218,918 | - | 218,918 | 200,511 |
| Restricted Funds | 5 | - | 4,303 | 4,303 | 4,303 |
| Total Funds | | 218,918 | 4,303 | 223,221 | 204,814 |

16th September 2025

Approved by the Trustees on

Signed on their behalf by Trustee 

Printed Name: **N E WHITTINGHAM**

MIRFIELD COMMUNITY TRUST

(Charitable Incorporated Organisation)

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

1. ACCOUNTING POLICIES

Basis of Preparation & Assessment of Going Concern

Basis of Preparation

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (SORP 2015) (Second Edition, effective 1st January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) and the Charities Act 2011.

The Charity meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost unless otherwise stated in the relevant accounting policy notes.

Assessment of Going Concern

Preparation of the accounts is on a going concern basis. The trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

Incoming Resources

Recognition of Incoming Resources

These are included in the Statement of Financial Activities (SOFA) when:

- the charity becomes entitled to the resources;
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability

Incoming Resources with Related Expenditure

Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resource and related expenditure are reported gross in the SOFA.

Grants and Donations

Grants and Donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Tax Reclaims on Donations and Gifts

Incoming resources from tax reclaims are included in the SOFA at the same time as the gift to which they relate.

Contractual Income and Performance Related Grants

This is only included in the SOFA once the related goods or services has been delivered.

Gifts in Kind

Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised. Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity. Gifts in kind for use by the charity are included in the SOFA as incoming resources when receivable.

Donated Services and Facilities

These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.

Volunteer Help

The value of any voluntary help received is not included in the accounts.

Investment Income

This is included in the accounts when receivable.

Investment Gains and Losses

This included any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

MIRFIELD COMMUNITY TRUST

(Charitable Incorporated Organisation)

NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 31ST MARCH 2025

1. ACCOUNTING POLICIES (continued)

Expenditure and Liabilities

Liability Recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

Governance Costs

Include costs of the preparation and examination of statutory accounts, the costs of the trustees meetings and cost of any legal advice to trustees on governance or constitutional matters.

Grants with Performance Conditions

Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SOFA once the recipient of the grant has provided the specified service or output.

Grants Payable without Performance Conditions

These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to a grant which remain in control of the charity.

Investments

Investments quoted on a recognised stock exchange are valued at market value at the year end. Other investment assets are included at trustees' best estimate of market value.

Unrestricted funds

These funds can be used for the general objectives of the charity as set out in the trustees report. The movements of the unrestricted funds are given in the Statement of Financial Activities.

Restricted funds

These funds are where the donor has specified a purpose for the donation made. These restrictions often arise as a result of appeals for special offerings for specific purposes.

Designated funds

These funds are funds set aside by the trustees out of unrestricted general funds for particular purposes or projects.

Fixed Assets

Fixed Assets are capitalised if they can be used for more than one year and cost at least £1,500. They are valued at cost or, if gifted, at the value to the charity on receipt.

Depreciation Expense

Depreciation is calculated at a rate to write off the cost of tangible fixed assets over their estimated useful lives. The rates applied are as follows:

| | |
|----------------------------------|------------------------------|
| Fixtures, Fittings and Equipment | 25% - Reducing Balance Basis |
| Capital Improvements | 10% - Straight Line Basis |

Amortisation

No amortisation is charged to freehold Land and Buildings as the Land and Buildings is maintained to such a standard that the estimated residual value is not less than cost.

Changes in Accounting Policies and Methods of Accounting

There has been no change to the accounting policies (variation rules and methods of accounting) since last year.

MIRFIELD COMMUNITY TRUST

(Charitable Incorporated Organisation)

NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 31ST MARCH 2025

2. TANGIBLE FIXED ASSETS

| | | Land & Building £ | Gilder Hall Land £ | Capital Improvements £ | Total 2024/25 £ |
|-------------------|-----------|-------------------------|--------------------------|------------------------------|-----------------------|
| Cost | 01-Apr-24 | 150,000 | 15,000 | 65,000 | 230,000 |
| Additions | | - | - | - | - |
| Net Book Value at | 31-Mar-25 | <u>150,000</u> | <u>15,000</u> | <u>65,000</u> | <u>230,000</u> |
| Depreciation | 01-Apr-24 | - | - | 26,000 | 26,000 |
| Charge | | - | - | 13,000 | 13,000 |
| Depreciation at | 31-Mar-25 | <u>-</u> | <u>-</u> | <u>39,000</u> | <u>39,000</u> |
| Net Book Value | 31-Mar-25 | <u>150,000</u> | <u>15,000</u> | <u>26,000</u> | <u>191,000</u> |
| Net Book Value | 31-Mar-24 | <u>150,000</u> | <u>15,000</u> | <u>39,000</u> | <u>204,000</u> |

The annual commitments under non-cancelling operating leases and capital commitments are as follows:

31st March 2025 : None

31st March 2024 : None

MIRFIELD COMMUNITY TRUST

(Charitable Incorporated Organisation)

NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 31ST MARCH 2025

3. INCOMING RESOURCES

| | Note | Unrestricted Funds £ | Restricted Funds £ | TOTAL 2024/25 £ | TOTAL 2023/24 £ |
|--------------------------------------------|------|----------------------------|--------------------------|-----------------------|-----------------------|
| a) Donations, Grants & Legacies | | | | | |
| Gifts & Donations | | 126 | - | 126 | 118 |
| Grants Received | | 43,939 | - | 43,939 | 14,000 |
| | | 44,065 | - | 44,065 | 14,118 |
| b) Activities for Generating Funds | | | | | |
| Centre Hire | | 41,988 | - | 41,988 | 31,604 |
| | | 41,988 | - | 41,988 | 31,604 |
| c) Other Incoming Resources | | | | | |
| Sundry Income | | 352 | - | 352 | 487 |
| | | 352 | - | 352 | 487 |

MIRFIELD COMMUNITY TRUST

(Charitable Incorporated Organisation)

NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 31ST MARCH 2025

4. RESOURCES EXPENDED

| | Note | Unrestricted Funds £ | Restricted Funds £ | TOTAL 2024/25 £ | TOTAL 2023/24 £ |
|-----------------------------------------|------|----------------------------|--------------------------|-----------------------|-----------------------|
| a) Cost of Charitable Activities | | | | | |
| Bank & Interest Charges | | - | - | - | 1,040 |
| Depreciation Expense | | 13,000 | - | 13,000 | 13,000 |
| Fundraising Costs | | - | - | - | 18 |
| Insurance Costs | | 3,519 | - | 3,519 | 3,324 |
| Office Costs | | 603 | - | 603 | 638 |
| Rent & Rates | | 1,594 | - | 1,594 | - |
| Repairs & Maintenance | | 32,749 | - | 32,749 | 17,393 |
| Staff Costs | 12 | 2,709 | - | 2,709 | 2,700 |
| Utility Costs | | 12,004 | - | 12,004 | 22,815 |
| | | 66,178 | - | 66,178 | 60,928 |
| b) Governance Costs | | | | | |
| Independent Examiners Fees | 9 | 1,020 | - | 1,020 | 960 |
| Legal & Professional Fees | | 800 | - | 800 | 1,000 |
| | | 1,820 | - | 1,820 | 1,960 |

MIRFIELD COMMUNITY TRUST

(Charitable Incorporated Organisation)

NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 31ST MARCH 2025

5. RESTRICTED FUNDS

CURRENT FINANCIAL YEAR

| | Balance 01-Apr-24 | Income | Expenditure | Transfers | Balance 31-Mar-25 |
|-----------------------|------------------------------|---------------|--------------------|------------------|------------------------------|
| | £ | £ | £ | £ | £ |
| Community Garden Fund | 4,303 | - | - | - | 4,303 |
| | 4,303 | - | - | - | 4,303 |

PREVIOUS FINANCIAL YEAR

| | Balance 01-Apr-23 | Income | Expenditure | Transfers | Balance 31-Mar-24 |
|-----------------------|------------------------------|---------------|--------------------|------------------|------------------------------|
| | £ | £ | £ | £ | £ |
| Community Garden Fund | 4,303 | - | - | - | 4,303 |
| | 4,303 | - | - | - | 4,303 |

Restricted funds are wholly represented by the charity's cash reserves and are to be expended as specified above.

6. INVESTMENTS

The CIO held no fixed assets investments during this or the previous financial period.

MIRFIELD COMMUNITY TRUST

(Charitable Incorporated Organisation)

NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 31ST MARCH 2025

7. CASH AT BANK AND IN HAND

| | Unrestricted Fund £ | Restricted Fund £ | TOTAL 31-Mar-25 £ | TOTAL 31-Mar-24 £ |
|------------------------|---------------------------|-------------------------|-------------------------|-------------------------|
| Cash at Bank & in Hand | 40,401 | 4,303 | 44,704 | 28,718 |
| | 40,401 | 4,303 | 44,704 | 28,718 |

8. DEBTORS AND PREPAYMENTS

| | Unrestricted Fund £ | Restricted Fund £ | TOTAL 31-Mar-25 £ | TOTAL 31-Mar-24 £ |
|----------------|---------------------------|-------------------------|-------------------------|-------------------------|
| Sundry Debtors | 411 | - | 411 | 411 |
| | 411 | - | 411 | 411 |

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | Unrestricted Fund £ | Restricted Fund £ | TOTAL 31-Mar-25 £ | TOTAL 31-Mar-24 £ |
|----------------------------|---------------------------|-------------------------|-------------------------|-------------------------|
| Independent Examiners Fees | 1,020 | - | 1,020 | 960 |
| Loans | 5,380 | - | 5,380 | 5,380 |
| Sundry Creditors | 362 | - | 362 | 2,422 |
| | 6,762 | - | 6,762 | 8,762 |

10. CREDITORS: AMOUNTS FALLING DUE IN MORE THAN ONE YEAR

| | Unrestricted Fund £ | Restricted Fund £ | TOTAL 31-Mar-25 £ | TOTAL 31-Mar-24 £ |
|---------------|---------------------------|-------------------------|-------------------------|-------------------------|
| Key Fund Loan | 6,132 | - | 6,132 | 19,553 |
| | 6,132 | - | 6,132 | 19,553 |

11. NET ASSETS BETWEEN FUNDS

| | Unrestricted Funds £ | Restricted Funds £ | TOTAL 31-Mar-25 £ | TOTAL 31-Mar-24 £ |
|-------------------------|----------------------------|--------------------------|-------------------------|-------------------------|
| Fixed Asset Investments | 191,000 | - | 191,000 | 204,000 |
| Net Current Assets | 34,051 | 4,303 | 38,354 | 20,367 |
| Long Term Liabilities | 6,132 | - | 6,132 | 19,553 |
| | 218,918 | 4,303 | 223,221 | 204,814 |

MIRFIELD COMMUNITY TRUST
(Charitable Incorporated Organisation)

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31ST MARCH 2025

12. STAFF COSTS AND NUMBERS

| | TOTAL 2024/25 £ | TOTAL 2023/24 £ |
|-------------------------------------|--------------------------------|--------------------------------|
| Gross Wages and Salaries | 2,709 | 2,700 |
| Employer's National Insurance Costs | - | - |
| Pension Contributions | - | - |
| | 2,709 | - |

Employees who were engaged in each of the following activities:

| | TOTAL 2024/25 | TOTAL 2023/24 |
|-----------------------------------------------------|--------------------------|--------------------------|
| Activities in furtherance of organisation's objects | 1 | 1 |

The Charity operates a PAYE scheme to pay all members of employed staff. The Charity also employs self employed staff and no employees received emoluments in excess of £60,000. (2023/24:None)

13. TRUSTEES AND OTHER RELATED PARTIES

During the financial year Ms. S Fisher (Daughter of Trustee Mrs H. Fisher) received £2,709 (2023/24:£2,700) in salary related payments in her capacity as Youth Coordinator in furtherance of the Charity's objects.

The only other payments made to the Trustees consisted of reimbursements of expenses incurred in furthering the Charity's objects and no direct benefits were received by the Trustees during the financial year.

No other payments were made to the Trustees or any persons connected with them during this financial period. No other material transaction took place between the organisation and a Trustee or any person connected with them.

14. RISK ASSESSMENT

The Trustees actively review the major risks which the charity faces on a regular basis and believe that maintaining the free reserves stated, combined with the annual review of the controls over key financial systems carried out on an annual basis will provide sufficient resources in the event of adverse conditions. The Trustees have also examined other operational and business risks which they face and confirm that they have established systems to mitigate the significant risks.

15. RESERVES POLICY

The Trustees have considered the level of reserves they wish to retain, appropriate to the CIO's needs. This is based on the CIO's size and the level of financial commitments held. The Trustees aim to ensure the CIO will be able to continue to fulfil its charitable objectives even if there is a temporary shortfall in income or unexpected expenditure. The Trustees will endeavour not to set aside funds unnecessarily.

16. PUBLIC BENEFIT

The CIO acknowledges its requirement to demonstrate clearly that it must have charitable purposes or 'aims' that are for the public benefit. Details of how the CIO has achieved this are provided in the Trustees report. The Trustees confirm that they have paid due regard to the Charity Commission guidance on public benefit before deciding what activities the CIO should undertake.

MIRFIELD COMMUNITY TRUST

England & Wales - Charity number 1159158

Accounts

**ANNUAL REPORTS AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2024**

MIRFIELD COMMUNITY TRUST

(Charitable Incorporated Organisation)

CHARITY REGISTRATION No: 1159158

Castle View Accounting Ltd
Ground Floor Offices
53 High Street
Arundel
West Sussex
BN18 9AJ

MIRFIELD COMMUNITY TRUST
(Charitable Incorporated Organisation)

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MIRFIELD COMMUNITY TRUST

(Charitable Incorporated Organisation)

LEGAL AND ADMINISTRATIVE INFORMATION

| | |
|------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| CHARITY NUMBER | 1159158 |
| VAT REGISTRATION NUMBER | 362805985 |
| DATE OF REGISTRATION | 11th November 2014 |
| START OF FINANCIAL YEAR | 1st April 2023 |
| END OF FINANCIAL YEAR | 31st March 2024 |
| TRUSTEES AT 31ST MARCH 2024 | Catherine Whittingham Nick Whittingham Anna Seabourne Michael Wilcock Hilary Fisher Helen Cheney Carol Bailey (Resigned 11th December 2023) Rosaleen Hird (Resigned 5th February 2024) |
| LEGAL STATUS | Charitable Incorporated Organisation |
| GOVERNING INSTRUMENT | CIO - Foundation Registered 11th November 2014 |

OBJECTS

1. To promote the benefit of the habitants of the former urban district of Mirfield and surrounding area, in particular young persons without distinction of sex, sexual orientation, race or of political, religious or other opinions, by associating together with the said inhabitants and the local authorities, voluntary and other organisations in a common effort to advance education, and provide facilities in the interests of social welfare for recreation and leisure-time occupation with the object of improving the conditions of life for the said inhabitants; 2. To establish , or secure the establishment of, a community centre and to maintain and manage the same (whether alone or in co-operation with any local authority or other person or body) in furtherance of these objects.

| | |
|-------------------------------|----------------------------------------------------------------------|
| CORRESPONDENCE ADDRESS | Mirfield Community Centre Water Royd Lane Mirfield WF14 9SG |
|-------------------------------|----------------------------------------------------------------------|

| | |
|------------------------|------------------------------------------------------------|
| PRIMARY BANKERS | Lloyds Bank Plc 25 Gresham Street London EC2V 7HN |
|------------------------|------------------------------------------------------------|

| | |
|------------------------------|------------------------------------------------------------------------------------------------------------|
| INDEPENDENT EXAMINERS | Castle View Accounting Ltd Ground Floor Offices 53 High Street Arundel West Sussex BN18 9AJ |
|------------------------------|------------------------------------------------------------------------------------------------------------|

MIRFIELD COMMUNITY TRUST

(Charitable Incorporated Organisation)

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31ST MARCH 2024

Objectives and Activities

To promote the benefit of the inhabitants of Mirfield and surrounding areas, in particular young persons without distinction of sex, sexual orientation, race or of political, religious or other opinions, by associating together with the inhabitants and the local authorities, voluntary and other organisations in a common effort to advance education, and to provide facilities in the interests of social welfare for recreation and leisure-time occupation with the object of improving the conditions of life. To establish, or secure the establishment of a community centre and to maintain and manage it (whether alone or in co-operation with any local authority or other person or body) in furtherance of these objects.

The Charity runs the Mirfield Community Centre, a 200 year old building that was previously a school. The building was transferred to MCT in 2018 from the local authority. Rooms are hired out to local groups to facilitate a variety of activities, including - Exercise, dance, martial arts, arts and crafts, education, children's support groups, adult support, dementia support, parent and toddler support, dog training, and coffee mornings and a variety of other groups. The Centre is used by a wide range of users.

The building is also used as a polling station for local and national elections.

MCT also owns some land that is part field and woodland. This land was part of the Gilder Hall estate, which was bequeathed by Anne Robinson in 1912 to the youth of Mirfield. Under Council ownership the buildings became disused and were demolished in 2004. The land was registered to Kirklees Council in 2006 and transferred to MCT in 2008. The land is currently used by a Junior Football Club for their younger age group teams. We have had support from volunteers from local group Transformers North to curate the woodland area making it more accessible to the public and more supportive of wildlife. We plan to apply for grants so that the Charity can enlarge the woodland area, put in paths and turn a section of it into a wildlife area for the residents of Mirfield.

Achievements and Performance

The Community Centre building has been maintained during this period with essential maintenance carried out as required. We put in place a funded program of improvements which started in 2022 with replacement of the heating system and improvements to toilet facilities. Further funding was secured and we have been able to create a new commercial grade kitchen along with a social area which was completed in March 2023. We have had an energy audit carried out and are using that to raise further grant funding to improve the energy efficiency of the building. We have also made an application for funding to install solar panels to further reduce our carbon footprint.

We have welcomed back groups to the Community Centre following the Covid period and were pleased to be able to run a 'Showcase' event in April 2023 to open the Kitchen and publicise the Centre, the groups that use it, and other local charities. The kitchen was formally opened by the Mayor. We held another Xmas Fair in November 2023.

We commissioned a new logo and advertising material, posters, and flyers to publicise the Centre.

Additional Governance Issues

These are the policies and documents that all trustees read and agree to. All policies were rewritten in 2019 and are now reviewed annually. There is a specific Trustee responsible for each policy.

Code of Behaviour Policy
Conflict of Interest Policy
Equality and Diversity Policy and Procedure
Finance Policy and Procedure
GDPR Policy
Health and Safety Policy and Procedure
Safeguarding Policy and Procedure
Volunteering Policy and Procedure
Respect Policy
Terms and Conditions of Hire of rooms

MIRFIELD COMMUNITY TRUST
(Charitable Incorporated Organisation)

TRUSTEES' ANNUAL REPORT (Continued)
FOR THE YEAR ENDED 31ST MARCH 2024

Financial Review

The policy of the charity is that cash reserves will cover between three and six months operating costs based on comparison with annual budget.

The Trustees will be mindful that the Community Centre building may require significant maintenance from time to time (e.g. a new roof) and may designate specific additional reserves as required. Currently £15,000 is designated as a general reserve.

The principal source of fundraising is via the hiring of rooms to local groups, charities, businesses and corporate bodies and the local authority. We are entering into a partnership with Kirklees Recovery College which will see them become based in the Community Centre and which will provide a consistent income stream which will make the charity more sustainable.

We have also been able to raise capital funding to make improvements to the building (as described above) which both make the building more attractive to potential users and reduce costs e.g. through better energy efficiency.

The Charity also receives a small amount of funds each year from the football club that hires the Gilder Hall land. This covers the cost of having the grass cut.

Trustees' Responsibilities

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice GAAP).

The Law applicable to Charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations and the provisions of the Governing Document requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure of the charity for that period. In preparing those financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charity SORP;
- Make judgements and estimates that are reasonable and prudent;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the CIO will continue to operate.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations and the provisions of the Governing Document. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

1st December 2024

Approved by the Trustees on

Signed on their behalf by Trustee


Printed Name: N E WHITTINGHAM

MIRFIELD COMMUNITY TRUST
(Charitable Incorporated Organisation)

INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS

Report to the trustees/ members of Mirfield Community Trust on the accounts for the year ended 31st March 2024 set out on pages 7 to 16.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention

Basis of independent examiner's statement

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that in, any material respect, the requirements:
 - to keep accounting records in accordance with section 130 of the Charities Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act

have not been met; or

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

K. Collaku MAAT
Castle View Accounting Ltd
Ground Floor Offices
53 High Street
Arundel
West Sussex
BN18 9AJ



Date: 4th December 2024

MIRFIELD COMMUNITY TRUST

(Charitable Incorporated Organisation)

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

| | Notes | Unrestricted Funds £ | Restricted Funds £ | TOTAL 2023/24 £ | TOTAL 2022/23 £ |
|------------------------------------------------|--------------|-------------------------------------|-----------------------------------|--------------------------------|--------------------------------|
| INCOMING RESOURCES | | | | | |
| Incoming Resources from Generated Funds | | | | | |
| Donations, Grants & Legacies | 3a | 14,118 | - | 14,118 | 65,412 |
| Activities for Generating Funds | 3b | 31,604 | - | 31,604 | 26,057 |
| Other Incoming Resources | 3c | 487 | - | 487 | 292 |
| TOTAL INCOMING RESOURCES | | 46,209 | - | 46,209 | 91,761 |
| RESOURCES EXPENDED | | | | | |
| Costs of Generating Funds | | | | | |
| Cost of Charitable Activities | 4a | 60,928 | - | 60,928 | 114,293 |
| Governance Costs | 4b | 1,960 | - | 1,960 | 800 |
| TOTAL RESOURCES EXPENDED | | 62,888 | - | 62,888 | 115,093 |
| NET INCOMING (OUTGOING) RESOURCES | | (16,679) | - | (16,679) | (23,332) |
| Funds Brought Forward | | 217,190 | 4,303 | 221,493 | 244,825 |
| TOTAL FUNDS CARRIED FORWARD | | 200,511 | 4,303 | 204,814 | 221,493 |

Movements on all reserves and all recognised gains and losses are shown above. All of the organisation's operations are classed as continuing.

The notes on pages 9 to 16 form part of these financial statements.

MIRFIELD COMMUNITY TRUST
(Charitable Incorporated Organisation)

BALANCE SHEET
AS AT 31ST MARCH 2024

| | Note | Unrestricted Funds £ | Restricted Funds £ | Total 31-Mar-24 £ | Total 31-Mar-23 £ |
|-----------------------------------------------|------|----------------------------|--------------------------|-------------------------|-------------------------|
| Fixed Assets | | | | | |
| Tangible Assets | 2 | 204,000 | - | 204,000 | 217,000 |
| Investments | 6 | - | - | - | - |
| Total Fixed Assets | | 204,000 | - | 204,000 | 217,000 |
| Current Assets | | | | | |
| Debtors & Prepayments | 8 | 411 | - | 411 | 411 |
| Cash at Bank and in Hand | 7 | 24,415 | 4,303 | 28,718 | 43,935 |
| Total Current Assets | | 24,827 | 4,303 | 29,130 | 44,346 |
| Creditors: Amounts due within one year | 9 | 8,762 | - | 8,762 | 12,048 |
| NET CURRENT ASSETS | | 16,064 | 4,303 | 20,367 | 32,298 |
| TOTAL ASSETS less current liabilities | | 220,064 | 4,303 | 224,367 | 249,298 |
| Creditors: Long Term Liabilities | 10 | 19,553 | - | 19,553 | 27,805 |
| NET ASSETS | | 200,511 | 4,303 | 204,814 | 221,493 |
| Funds of the Charity | | | | | |
| General Funds | | 200,511 | - | 200,511 | 217,190 |
| Restricted Funds | 5 | - | 4,303 | 4,303 | 4,303 |
| Total Funds | | 200,511 | 4,303 | 204,814 | 221,493 |

Approved by the Trustees on 1st December 2024

Signed on their behalf by Trustee 

Printed Name: N E WHITTINGHAM

MIRFIELD COMMUNITY TRUST

(Charitable Incorporated Organisation)

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

1. ACCOUNTING POLICIES

Basis of Preparation & Assessment of Going Concern

Basis of Preparation

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (SORP 2015) (Second Edition, effective 1st January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) and the Charities Act 2011.

The Charity meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost unless otherwise stated in the relevant accounting policy notes.

Assessment of Going Concern

Preparation of the accounts is on a going concern basis. The trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

Incoming Resources

Recognition of Incoming Resources

These are included in the Statement of Financial Activities (SOFA) when:

- the charity becomes entitled to the resources;
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability

Incoming Resources with Related Expenditure

Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resource and related expenditure are reported gross in the SOFA.

Grants and Donations

Grants and Donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Tax Reclaims on Donations and Gifts

Incoming resources from tax reclaims are included in the SOFA at the same time as the gift to which they relate.

Contractual Income and Performance Related Grants

This is only included in the SOFA once the related goods or services has been delivered.

Gifts in Kind

Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised. Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity. Gifts in kind for use by the charity are included in the SOFA as incoming resources when receivable.

Donated Services and Facilities

These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.

Volunteer Help

The value of any voluntary help received is not included in the accounts.

Investment Income

This is included in the accounts when receivable.

Investment Gains and Losses

This included any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

MIRFIELD COMMUNITY TRUST

(Charitable Incorporated Organisation)

NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 31ST MARCH 2024

1. ACCOUNTING POLICIES (continued)

Expenditure and Liabilities

Liability Recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

Governance Costs

Include costs of the preparation and examination of statutory accounts, the costs of the trustees meetings and cost of any legal advice to trustees on governance or constitutional matters.

Grants with Performance Conditions

Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SOFA once the recipient of the grant has provided the specified service or output.

Grants Payable without Performance Conditions

These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to a grant which remain in control of the charity.

Investments

Investments quoted on a recognised stock exchange are valued at market value at the year end. Other investment assets are included at trustees' best estimate of market value.

Unrestricted funds

These funds can be used for the general objectives of the charity as set out in the trustees report. The movements of the unrestricted funds are given in the Statement of Financial Activities.

Restricted funds

These funds are where the donor has specified a purpose for the donation made. These restrictions often arise as a result of appeals for special offerings for specific purposes.

Designated funds

These funds are funds set aside by the trustees out of unrestricted general funds for particular purposes or projects.

Fixed Assets

Fixed Assets are capitalised if they can be used for more than one year and cost at least £1,500. They are valued at cost or, if gifted, at the value to the charity on receipt.

Depreciation Expense

Depreciation is calculated at a rate to write off the cost of tangible fixed assets over their estimated useful lives. The rates applied are as follows:

| | |
|----------------------------------|------------------------------|
| Fixtures, Fittings and Equipment | 25% - Reducing Balance Basis |
| Capital Improvements | 10% - Straight Line Basis |

Amortisation

No amortisation is charged to freehold Land and Buildings as the Land and Buildings is maintained to such a standard that the estimated residual value is not less than cost.

Changes in Accounting Policies and Methods of Accounting

There has been no change to the accounting policies (variation rules and methods of accounting) since last year.

MIRFIELD COMMUNITY TRUST

(Charitable Incorporated Organisation)

NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 31ST MARCH 2024

2. TANGIBLE FIXED ASSETS

| | | Land & Building £ | Gilder Hall Land £ | Capital Improvements £ | Total 2023/24 £ |
|-------------------|-----------|-------------------------|--------------------------|------------------------------|--------------------------------|
| Cost | 01-Apr-23 | 150,000 | 15,000 | 65,000 | 230,000 |
| Additions | | - | - | - | - |
| Net Book Value at | 31-Mar-24 | <u>150,000</u> | <u>15,000</u> | <u>65,000</u> | <u>230,000</u> |
| Depreciation | 01-Apr-23 | - | - | 13,000 | 13,000 |
| Charge | | - | - | 13,000 | 13,000 |
| Depreciation at | 31-Mar-24 | <u>-</u> | <u>-</u> | <u>26,000</u> | <u>26,000</u> |
| Net Book Value | 31-Mar-24 | <u>150,000</u> | <u>15,000</u> | <u>39,000</u> | <u>204,000</u> |
| Net Book Value | 31-Mar-23 | <u>150,000</u> | <u>15,000</u> | <u>52,000</u> | <u>217,000</u> |

The annual commitments under non-cancelling operating leases and capital commitments are as follows:

31st March 2024 : None

31st March 2023 : None

MIRFIELD COMMUNITY TRUST

(Charitable Incorporated Organisation)

NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 31ST MARCH 2024

3. INCOMING RESOURCES

| | Note | Unrestricted Funds £ | Restricted Funds £ | TOTAL 2023/24 £ | TOTAL 2022/23 £ |
|--------------------------------------------|------|----------------------------|--------------------------|-----------------------|-----------------------|
| a) Donations, Grants & Legacies | | | | | |
| Gifts & Donations | | 118 | - | 118 | 106 |
| Grants Received | | 14,000 | - | 14,000 | 65,306 |
| | | 14,118 | - | 14,118 | 65,412 |
| b) Activities for Generating Funds | | | | | |
| Centre Hire | | 31,604 | - | 31,604 | 26,057 |
| | | 31,604 | - | 31,604 | 26,057 |
| c) Other Incoming Resources | | | | | |
| Sundry Income | | 487 | - | 487 | 292 |
| | | 487 | - | 487 | 292 |

MIRFIELD COMMUNITY TRUST

(Charitable Incorporated Organisation)

NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 31ST MARCH 2024

4. RESOURCES EXPENDED

| | Note | Unrestricted Funds £ | Restricted Funds £ | TOTAL 2023/24 £ | TOTAL 2022/23 £ |
|-----------------------------------------|------|----------------------------|--------------------------|-----------------------|-----------------------|
| a) Cost of Charitable Activities | | | | | |
| Bank & Interest Charges | | 1,040 | - | 1,040 | - |
| Depreciation Expense | | 13,000 | - | 13,000 | 6,500 |
| Fundraising Costs | | 18 | - | 18 | 454 |
| Insurance Costs | | 3,324 | - | 3,324 | 3,723 |
| Kitchen Project | 5 | - | - | - | 6,380 |
| Office Costs | | 638 | - | 638 | 632 |
| Rent & Rates | | - | - | - | 70 |
| Repairs & Maintenance | | 17,393 | - | 17,393 | 84,416 |
| Staff Costs | 12 | 2,700 | - | 2,700 | 2,600 |
| Sundry Expenses | | - | - | - | 159 |
| Utility Costs | | 22,815 | - | 22,815 | 9,359 |
| | | 60,928 | - | 60,928 | 114,293 |
| b) Governance Costs | | | | | |
| Independent Examiners Fees | 9 | 960 | - | 960 | 800 |
| Legal & Professional Fees | | 1,000 | - | 1,000 | - |
| | | 1,960 | - | 1,960 | 800 |

MIRFIELD COMMUNITY TRUST

(Charitable Incorporated Organisation)

NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 31ST MARCH 2024

5. RESTRICTED FUNDS

CURRENT FINANCIAL YEAR

| | Balance 01-Apr-23 | Income | Expenditure | Transfers | Balance 31-Mar-24 |
|-----------------------|------------------------------|---------------|--------------------|------------------|------------------------------|
| | £ | £ | £ | £ | £ |
| Community Garden Fund | 4,303 | - | - | - | 4,303 |
| Kitchen Project | - | - | - | - | - |
| | 4,303 | - | - | - | 4,303 |

PREVIOUS FINANCIAL YEAR

| | Balance 01-Apr-22 | Income | Expenditure | Transfers | Balance 31-Mar-23 |
|-----------------------|------------------------------|---------------|--------------------|------------------|------------------------------|
| | £ | £ | £ | £ | £ |
| Community Garden Fund | 4,303 | - | - | - | 4,303 |
| Kitchen Project | 6,380 | - | 6,380 | - | - |
| | 10,683 | - | 6,380 | - | 4,303 |

Restricted funds are wholly represented by the charity's cash reserves and are to be expended as specified above.

6. INVESTMENTS

The CIO held no fixed assets investments during this or the previous financial period.

MIRFIELD COMMUNITY TRUST

(Charitable Incorporated Organisation)

NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 31ST MARCH 2024

7. CASH AT BANK AND IN HAND

| | Unrestricted Fund £ | Restricted Fund £ | Total 31-Mar-24 £ | Total 31-Mar-23 £ |
|------------------------|---------------------------|-------------------------|-------------------------|-------------------------|
| Cash at Bank & in Hand | 24,415 | 4,303 | 28,718 | 43,935 |
| | 24,415 | 4,303 | 28,718 | 43,935 |

8. DEBTORS AND PREPAYMENTS

| | Unrestricted Fund £ | Restricted Fund £ | Total 31-Mar-24 £ | Total 31-Mar-23 £ |
|----------------|---------------------------|-------------------------|-------------------------|-------------------------|
| Sundry Debtors | 411 | - | 411 | 411 |
| | 411 | - | 411 | 411 |

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | Unrestricted Fund £ | Restricted Fund £ | Total 31-Mar-24 £ | Total 31-Mar-23 £ |
|----------------------------|---------------------------|-------------------------|-------------------------|-------------------------|
| Independent Examiners Fees | 960 | - | 960 | 800 |
| Loans | 5,380 | - | 5,380 | 5,380 |
| Sundry Creditors | 2,422 | - | 2,422 | 5,868 |
| | 8,762 | - | 8,762 | 12,048 |

10. CREDITORS: AMOUNTS FALLING DUE IN MORE THAN ONE YEAR

| | Unrestricted Fund £ | Restricted Fund £ | Total 31-Mar-24 £ | Total 31-Mar-23 £ |
|---------------|---------------------------|-------------------------|-------------------------|-------------------------|
| Key Fund Loan | 19,553 | - | 19,553 | 27,805 |
| | 19,553 | - | 19,553 | 27,805 |

11. NET ASSETS BETWEEN FUNDS

| | Unrestricted Funds £ | Restricted Funds £ | Total 31-Mar-24 £ | Total 31-Mar-23 £ |
|-------------------------|----------------------------|--------------------------|-------------------------|-------------------------|
| Fixed Asset Investments | 204,000 | - | 204,000 | 217,000 |
| Net Current Assets | 16,064 | 4,303 | 20,367 | 32,298 |
| Long Term Liabilities | 19,553 | - | 19,553 | 27,805 |
| | 200,511 | 4,303 | 204,814 | 221,493 |

MIRFIELD COMMUNITY TRUST

(Charitable Incorporated Organisation)

NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 31ST MARCH 2024

12. STAFF COSTS AND NUMBERS

| | TOTAL 2023/24 £ | TOTAL 2022/23 £ |
|-------------------------------------|-----------------------|-----------------------|
| Gross Wages and Salaries | 2,700 | 2,600 |
| Employer's National Insurance Costs | - | - |
| Pension Contributions | - | - |
| | <u>2,700</u> | <u>-</u> |

Employees who were engaged in each of the following activities:

| | TOTAL 2023/24 | TOTAL 2022/23 |
|-----------------------------------------------------|------------------|------------------|
| Activities in furtherance of organisation's objects | 1 | 1 |

The Charity operates a PAYE scheme to pay all members of employed staff. The Charity also employs self employed staff and no employees received emoluments in excess of £60,000. (2022/23:None)

13. TRUSTEES AND OTHER RELATED PARTIES

During the financial year Ms. S Fisher (Daughter of Trustee Mrs H. Fisher) received £2,700 (2022/23:£2,600) in salary related payments in her capacity as Youth Coordinator in furtherance of the Charity's objects.

The only other payments made to the Trustees consisted of reimbursements of expenses incurred in furthering the Charity's objects and no direct benefits were received by the Trustees during the financial year.

No other payments were made to the Trustees or any persons connected with them during this financial period. No other material transaction took place between the organisation and a Trustee or any person connected with them.

14. RISK ASSESSMENT

The Trustees actively review the major risks which the charity faces on a regular basis and believe that maintaining the free reserves stated, combined with the annual review of the controls over key financial systems carried out on an annual basis will provide sufficient resources in the event of adverse conditions. The Trustees have also examined other operational and business risks which they face and confirm that they have established systems to mitigate the significant risks.

15. RESERVES POLICY

The Trustees have considered the level of reserves they wish to retain, appropriate to the CIO's needs. This is based on the CIO's size and the level of financial commitments held. The Trustees aim to ensure the CIO will be able to continue to fulfil its charitable objectives even if there is a temporary shortfall in income or unexpected expenditure. The Trustees will endeavour not to set aside funds unnecessarily.

16. PUBLIC BENEFIT

The CIO acknowledges its requirement to demonstrate clearly that it must have charitable purposes or 'aims' that are for the public benefit. Details of how the CIO has achieved this are provided in the Trustees report. The Trustees confirm that they have paid due regard to the Charity Commission guidance on public benefit before deciding what activities the CIO should undertake.

MIRFIELD COMMUNITY TRUST

England & Wales - Charity number 1159158

Accounts

**ANNUAL REPORTS AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2023**

MIRFIELD COMMUNITY TRUST

(Charitable Incorporated Organisation)

CHARITY REGISTRATION No: 1159158

Castle View Accounting Ltd
New Barn
Mudberry Lane
Bosham
Chichester
West Sussex
PO18 8TS

MIRFIELD COMMUNITY TRUST
(Charitable Incorporated Organisation)

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MIRFIELD COMMUNITY TRUST

(Charitable Incorporated Organisation)

LEGAL AND ADMINISTRATIVE INFORMATION

| | |
|------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| CHARITY NUMBER | 1159158 |
| DATE OF REGISTRATION | 11th November 2014 |
| START OF FINANCIAL YEAR | 1st April 2022 |
| END OF FINANCIAL YEAR | 31st March 2023 |
| TRUSTEES AT 31ST MARCH 2023 | Catherine Whittingham Nick Whittingham Carol Bailey Jennifer Edwards Anna Seabourne Hilary Fisher Mark Andrews Rosaleen Hird Michael Wilcock Mark Andrews |

LEGAL STATUS Charitable Incorporated Organisation

GOVERNING INSTRUMENT CIO - Foundation Registered 11th November 2014

OBJECTS

1. To promote the benefit of the habitants of the former urban district of Mirfield and surrounding area, in particular young persons without distinction of sex, sexual orientation, race or of political, religious or other opinions, by associating together with the said inhabitants and the local authorities, voluntary and other organisations in a common effort to advance education, and provide facilities in the interests of social welfare for recreation and leisure-time occupation with the object of improving the conditions of life for the said inhabitants; 2. To establish , or secure the establishment of, a community centre and to maintain and manage the same (whether alone or in co-operation with any local authority or other person or body) in furtherance of these objects.

CORRESPONDENCE ADDRESS Mirfield Community Centre
Water Royd Lane
Mirfield
WF14 9SG

PRIMARY BANKERS NatWest Bank Plc
Dewsbury
West Yorkshire
WF13 1EA

INDEPENDENT EXAMINERS Castle View Accounting Ltd
New Barn
Mudberry Lane
Bosham
Chichester
West Sussex
PO18 8TS

MIRFIELD COMMUNITY TRUST

(Charitable Incorporated Organisation)

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31ST MARCH 2023

Objectives and Activities

To promote the benefit of the inhabitants of Mirfield and surrounding areas, in particular young persons without distinction of sex, sexual orientation, race or of political, religious or other opinions, by associating together with the inhabitants and the local authorities, voluntary and other organisations in a common effort to advance education, and to provide facilities in the interests of social welfare for recreation and leisure-time occupation with the object of improving the conditions of life. To establish, or secure the establishment of a community centre and to maintain and manage it (whether alone or in co-operation with any local authority or other person or body) in furtherance of these objects.

The Charity runs the Mirfield Community Centre, a 100 year old building that was previously a school. The building was acquired by MCT in 2018 from the local authority. Rooms are hired out to local groups to facilitate a variety of activities, including - Exercise, dance, martial arts, arts and crafts, education, children's support groups, adult support, dementia support, parent and toddler support, dog training, and coffee mornings and a variety of other groups. The Centre is used by a wide range of users.

The building is also used as a polling station for local and national elections.

MCT also owns some land that is part field and woodland. This land was part of the Gilder Hall estate, which was bequeathed by Anne Robinson in 1912 to the youth of Mirfield. Under Council ownership the buildings became disused and were demolished in 2004. The land was registered to Kirklees Council in 2006 and transferred to MCT in 2008. The land is currently used by a Junior Football Club for their younger age group teams. The Charity is in the process of writing a development plan including plans for this land. The plan outlines running a consultation with local residents, asking for their input on what the Gilder Hall land can be used for. We hope to set up a "Friends of the Gilder Hall Woodland" in which volunteers would help to maintain the area. We plan to apply for grants so that the Charity can enlarge the woodland area, put in paths and turn a section of it into a wildlife area for the residents of Mirfield.

Achievements and Performance

The Community Centre building has been maintained during this period with essential maintenance carried out as required. We developed plans both to re-open the centre after the Covid period and to put in place a funded program of improvements which started in 2022 with replacement of the heating system and improvements to toilet facilities. Further funding was secured and we have been able to create a new commercial grade kitchen along with a social area which was completed in March 2023.

We have welcomed back groups to the Community Centre and were pleased to be able to run the Xmas Fair in November 2022. A 'Showcase' event was planned and held in April 2023 to open the Kitchen and publicise the Centre, the groups that use it, and other local charities. The kitchen was formally opened by the Mayor.

We commissioned a new logo and advertising material, posters, and flyers to publicise the Centre.

The Gilder Hall land has remained available for youth football when permitted. We continue to work on plans to extend access for youth sport as well as making environmental improvements to the woodland area.

MIRFIELD COMMUNITY TRUST
(Charitable Incorporated Organisation)

TRUSTEES' ANNUAL REPORT (Continued)
FOR THE YEAR ENDED 31ST MARCH 2023

Additional Governance Issues

These are the policies and documents that all trustees read and agree to. All policies were rewritten in 2019 and are now reviewed annually. There is a specific Trustee responsible for each policy.

- Code of Behaviour Policy
- Conflict of Interest Policy
- Equality and Diversity Policy and Procedure
- Finance Policy and Procedure
- GDPR Policy
- Health and Safety Policy and Procedure
- Safeguarding Policy and Procedure
- Volunteering Policy and Procedure
- Respect Policy
- Terms and Conditions of Hire of rooms

Financial Review

The policy of the charity is that cash reserves will cover between three and six months operating costs based on comparison with annual budget.

The Trustees will be mindful that the Community Centre building may require significant maintenance from time to time (e.g. a new roof) and may designate specific additional reserves as required. Currently £30,000 is designated as a general reserve.

The principal source of fundraising is via the hiring of rooms to local groups, charities, businesses and corporate bodies and the local authority. The Charity has also received grants from the Local Authority to run the children's "Healthy Holidays Club". This income has been severely reduced during the year as a result of Covid 19 restrictions, but this loss of income has been offset by support grants received and overall our income remains similar to last year.

The Charity also receives a small amount of funds each year from the football club that hires the Gilder Hall land. This covers the cost of having the grass cut.

Trustees' Responsibilities

The Charities Act 2011 require the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the CIO and of the surplus of the CIO for that period. In preparing those financial statements the trustees are required to:

- Select suitable accounting policies and apply them consistently
- Make judgements and estimates that are reasonable and prudent
- Prepare financial statements on the going concern basis unless it is inappropriate to presume that the CIO will continue in existence.

The trustees are responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the financial position of the CIO. They are also responsible for safeguarding the assets of the CIO and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Trustees on **24th January 2024**

Signed on their behalf by Trustee 

Printed Name: **N E WHITTINGHAM**

MIRFIELD COMMUNITY TRUST
(Charitable Incorporated Organisation)

INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS

Report to the trustees/ members of Mirfield Community Trust on the accounts for the year ended 31st March 2023 set out on pages 7 to 16.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention

Basis of independent examiner's statement

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that in, any material respect, the requirements:
 - to keep accounting records in accordance with section 130 of the Charities Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act

have not been met; or

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

K. Collaku MAAT
Castle View Accounting Ltd
New Barn
Mudberry Lane
Bosham
Chichester
West Sussex
PO18 8TS



Date: 29th January 2024

MIRFIELD COMMUNITY TRUST

(Charitable Incorporated Organisation)

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

| | Notes | Unrestricted Funds £ | Restricted Funds £ | TOTAL 2022/23 £ | TOTAL 2021/22 £ |
|------------------------------------------------|--------------|----------------------------|--------------------------|--------------------------------|--------------------------------|
| INCOMING RESOURCES | | | | | |
| Incoming Resources from Generated Funds | | | | | |
| Donations, Grants & Legacies | 3a | 65,412 | - | 65,412 | 31,356 |
| Activities for Generating Funds | 3b | 26,057 | - | 26,057 | 21,634 |
| Other Incoming Resources | 3c | 292 | - | 292 | 177 |
| TOTAL INCOMING RESOURCES | | 91,761 | - | 91,761 | 53,167 |
| RESOURCES EXPENDED | | | | | |
| Costs of Generating Funds | | | | | |
| Cost of Charitable Activities | 4a | 107,913 | 6,380 | 114,293 | 29,956 |
| Governance Costs | 4b | 800 | - | 800 | 1,162 |
| TOTAL RESOURCES EXPENDED | | 108,713 | 6,380 | 115,093 | 31,118 |
| NET INCOMING (OUTGOING) RESOURCES | | (16,952) | (6,380) | (23,332) | 22,049 |
| Funds Brought Forward | | 234,142 | 10,683 | 244,825 | 222,776 |
| TOTAL FUNDS CARRIED FORWARD | | 217,190 | 4,303 | 221,493 | 244,825 |

Movements on all reserves and all recognised gains and losses are shown above. All of the organisation's operations are classed as continuing.

The notes on pages 9 to 16 form part of these financial statements.

MIRFIELD COMMUNITY TRUST
(Charitable Incorporated Organisation)

BALANCE SHEET
AS AT 31ST MARCH 2023

| | Note | Unrestricted Funds £ | Restricted Funds £ | Total 31-Mar-23 £ | Total 31-Mar-22 £ |
|-----------------------------------------------|------|----------------------------|--------------------------|-------------------------|-------------------------|
| Fixed Assets | | | | | |
| Tangible Assets | 2 | 217,000 | - | 217,000 | 223,500 |
| Investments | 6 | - | - | - | - |
| Total Fixed Assets | | 217,000 | - | 217,000 | 223,500 |
| Current Assets | | | | | |
| Debtors & Prepayments | 8 | 411 | - | 411 | 411 |
| Cash at Bank and in Hand | 7 | 39,632 | 4,303 | 43,935 | 75,732 |
| Total Current Assets | | 40,043 | 4,303 | 44,346 | 76,143 |
| Creditors: Amounts due within one year | 9 | 12,048 | - | 12,048 | 14,783 |
| NET CURRENT ASSETS | | 27,995 | 4,303 | 32,298 | 61,360 |
| TOTAL ASSETS less current liabilities | | 244,995 | 4,303 | 249,298 | 284,860 |
| Creditors: Long Term Liabilities | 10 | 27,805 | - | 27,805 | 40,035 |
| NET ASSETS | | 217,190 | 4,303 | 221,493 | 244,825 |
| Funds of the Charity | | | | | |
| General Funds | | 217,190 | - | 217,190 | 234,142 |
| Restricted Funds | 5 | - | 4,303 | 4,303 | 10,683 |
| Total Funds | | 217,190 | 4,303 | 221,493 | 244,825 |

Approved by the Trustees on 24th January 2024

Signed on their behalf by Trustee 

Printed Name: N E WHITTINGHAM

MIRFIELD COMMUNITY TRUST

(Charitable Incorporated Organisation)

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

1. ACCOUNTING POLICIES

Basis of Preparation & Assessment of Going Concern

Basis of Preparation

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (SORP 2015) (Second Edition, effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) and the Charities Act 2011.

The Charity meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost unless otherwise stated in the relevant accounting policy notes.

Assessment of Going Concern

Preparation of the accounts is on a going concern basis. The trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

Incoming Resources

Recognition of Incoming Resources

These are included in the Statement of Financial Activities (SOFA) when:

- the charity becomes entitled to the resources;
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability

Incoming Resources with Related Expenditure

Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resource and related expenditure are reported gross in the SOFA.

Grants and Donations

Grants and Donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Tax Reclaims on Donations and Gifts

Incoming resources from tax reclaims are included in the SOFA at the same time as the gift to which they relate.

Contractual Income and Performance Related Grants

This is only included in the SOFA once the related goods or services has been delivered.

Gifts in Kind

Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised. Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity. Gifts in kind for use by the charity are included in the SOFA as incoming resources when receivable.

Donated Services and Facilities

These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.

Volunteer Help

The value of any voluntary help received is not included in the accounts.

Investment Income

This is included in the accounts when receivable.

Investment Gains and Losses

This included any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

MIRFIELD COMMUNITY TRUST

(Charitable Incorporated Organisation)

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

1. ACCOUNTING POLICIES (continued)

Expenditure and Liabilities

Liability Recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

Governance Costs

Include costs of the preparation and examination of statutory accounts, the costs of the trustees meetings and cost of any legal advice to trustees on governance or constitutional matters.

Grants with Performance Conditions

Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SOFA once the recipient of the grant has provided the specified service or output.

Grants Payable without Performance Conditions

These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to a grant which remain in control of the charity.

Investments

Investments quoted on a recognised stock exchange are valued at market value at the year end. Other investment assets are included at trustees' best estimate of market value.

Unrestricted funds

These funds can be used for the general objectives of the charity as set out in the trustees report. The movements of the unrestricted funds are given in the Statement of Financial Activities.

Restricted funds

These funds are where the donor has specified a purpose for the donation made. These restrictions often arise as a result of appeals for special offerings for specific purposes.

Designated funds

These funds are funds set aside by the trustees out of unrestricted general funds for particular purposes or projects.

Fixed Assets

Fixed Assets are capitalised if they can be used for more than one year and cost at least £1,500. They are valued at cost or, if gifted, at the value to the charity on receipt.

Depreciation Expense

Depreciation is calculated at a rate to write off the cost of tangible fixed assets over their estimated useful lives. The rates applied are as follows:

| | |
|----------------------------------|------------------------------|
| Fixtures, Fittings and Equipment | 25% - Reducing Balance Basis |
| Capital Improvements | 10% - Straight Line Basis |

Amortisation

No amortisation is charged to freehold Land and Buildings as the Land and Buildings is maintained to such a standard that the estimated residual value is not less than cost.

Changes in Accounting Policies and Methods of Accounting

There has been no change to the accounting policies (variation rules and methods of accounting) since last year.

MIRFIELD COMMUNITY TRUST

(Charitable Incorporated Organisation)

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

2. TANGIBLE FIXED ASSETS

| | | Land & Building £ | Gilder Hall Land £ | Capital Improvements £ | Total 2022/23 £ |
|-------------------|-----------|-------------------------|--------------------------|------------------------------|--------------------------------|
| Cost | 01-Apr-22 | 150,000 | 15,000 | 65,000 | 230,000 |
| Additions | | - | - | - | - |
| Net Book Value at | 31-Mar-23 | <u>150,000</u> | <u>15,000</u> | <u>65,000</u> | <u>230,000</u> |
| Depreciation | 01-Apr-22 | - | - | 6,500 | 6,500 |
| Charge | | - | - | 6,500 | 6,500 |
| Depreciation at | 31-Mar-23 | <u>-</u> | <u>-</u> | <u>13,000</u> | <u>13,000</u> |
| Net Book Value | 31-Mar-23 | <u>150,000</u> | <u>15,000</u> | <u>52,000</u> | <u>217,000</u> |
| Net Book Value | 31-Mar-22 | <u>150,000</u> | <u>15,000</u> | <u>58,500</u> | <u>223,500</u> |

The annual commitments under non-cancelling operating leases and capital commitments are as follows:

31st March 2023 : None

31st March 2022 : None

MIRFIELD COMMUNITY TRUST

(Charitable Incorporated Organisation)

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

3. INCOMING RESOURCES

| | Note | Unrestricted Funds £ | Restricted Funds £ | TOTAL 2022/23 £ | TOTAL 2021/22 £ |
|--------------------------------------------|------|----------------------------|--------------------------|-----------------------|-----------------------|
| a) Donations, Grants & Legacies | | | | | |
| Gifts & Donations | | 106 | - | 106 | 9,506 |
| Grants Received | | 65,306 | - | 65,306 | 21,850 |
| | | 65,412 | - | 65,412 | 31,356 |
| b) Activities for Generating Funds | | | | | |
| Centre Hire | | 26,057 | - | 26,057 | 21,634 |
| | | 26,057 | - | 26,057 | 21,634 |
| c) Other Incoming Resources | | | | | |
| Sundry Income | | 292 | - | 292 | 177 |
| | | 292 | - | 292 | 177 |

MIRFIELD COMMUNITY TRUST

(Charitable Incorporated Organisation)

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

4. RESOURCES EXPENDED

| | Note | Unrestricted Funds £ | Restricted Funds £ | TOTAL 2022/23 £ | TOTAL 2021/22 £ |
|-----------------------------------------|------|----------------------------|--------------------------|-----------------------|-----------------------|
| a) Cost of Charitable Activities | | | | | |
| Depreciation Expense | | 6,500 | - | 6,500 | 6,500 |
| Fundraising Costs | | 454 | - | 454 | 1,725 |
| Insurance Costs | | 3,723 | - | 3,723 | 3,450 |
| Kitchen Project | 5 | - | 6,380 | 6,380 | - |
| Office Costs | | 632 | - | 632 | 808 |
| Rent & Rates | | 70 | - | 70 | 553 |
| Repairs & Maintenance | | 84,416 | - | 84,416 | 6,728 |
| Staff Costs | 12 | 2,600 | - | 2,600 | 2,600 |
| Sundry Expenses | | 159 | - | 159 | - |
| Utility Costs | | 9,359 | - | 9,359 | 7,592 |
| | | 107,913 | 6,380 | 114,293 | 29,956 |
| b) Governance Costs | | | | | |
| Independent Examiners Fees | 9 | 800 | - | 800 | 700 |
| Legal & Professional Fees | | - | - | - | 462 |
| | | 800 | - | 800 | 1,162 |

MIRFIELD COMMUNITY TRUST

(Charitable Incorporated Organisation)

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

5. RESTRICTED FUNDS

CURRENT FINANCIAL YEAR

| | Balance 01-Apr-22 | Income | Expenditure | Transfers | Balance 31-Mar-23 |
|-----------------------|------------------------------|---------------|--------------------|------------------|------------------------------|
| | £ | £ | £ | £ | £ |
| Community Garden Fund | 4,303 | - | - | - | 4,303 |
| Kitchen Project | 6,380 | - | 6,380 | - | - |
| | 10,683 | - | 6,380 | - | 4,303 |

PREVIOUS FINANCIAL YEAR

| | Balance 01-Apr-21 | Income | Expenditure | Transfers | Balance 31-Mar-22 |
|-----------------------|------------------------------|---------------|--------------------|------------------|------------------------------|
| | £ | £ | £ | £ | £ |
| Community Garden Fund | 1,603 | 2,700 | - | - | 4,303 |
| Kitchen Project | - | 6,380 | - | - | 6,380 |
| | 1,603 | 9,080 | - | - | 10,683 |

Restricted funds are wholly represented by the charity's cash reserves and are to be expended as specified above.

6. INVESTMENTS

The CIO held no fixed assets investments during this or the previous financial period.

MIRFIELD COMMUNITY TRUST

(Charitable Incorporated Organisation)

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

7. CASH AT BANK AND IN HAND

| | Unrestricted Fund £ | Restricted Fund £ | Total 31-Mar-23 £ | Total 31-Mar-22 £ |
|------------------------|---------------------------|-------------------------|-------------------------|-------------------------|
| Cash at Bank & in Hand | 39,632 | 4,303 | 43,935 | 75,732 |
| | 39,632 | 4,303 | 43,935 | 75,732 |

8. DEBTORS AND PREPAYMENTS

| | Unrestricted Fund £ | Restricted Fund £ | Total 31-Mar-23 £ | Total 31-Mar-22 £ |
|----------------|---------------------------|-------------------------|-------------------------|-------------------------|
| Sundry Debtors | 411 | - | 411 | 411 |
| | 411 | - | 411 | 411 |

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | Unrestricted Fund £ | Restricted Fund £ | Total 31-Mar-23 £ | Total 31-Mar-22 £ |
|----------------------------|---------------------------|-------------------------|-------------------------|-------------------------|
| Independent Examiners Fees | 800 | - | 800 | 700 |
| Loans | 5,380 | - | 5,380 | - |
| Sundry Creditors | 5,868 | - | 5,868 | 14,083 |
| | 12,048 | - | 12,048 | 14,783 |

10. CREDITORS: AMOUNTS FALLING DUE IN MORE THAN ONE YEAR

| | Unrestricted Fund £ | Restricted Fund £ | Total 31-Mar-23 £ | Total 31-Mar-22 £ |
|---------------|---------------------------|-------------------------|-------------------------|-------------------------|
| Key Fund Loan | 27,805 | - | 27,805 | 40,035 |
| | 27,805 | - | 27,805 | 40,035 |

11. NET ASSETS BETWEEN FUNDS

| | Unrestricted Funds £ | Restricted Funds £ | Total 31-Mar-23 £ | Total 31-Mar-22 £ |
|-------------------------|----------------------------|--------------------------|-------------------------|-------------------------|
| Fixed Asset Investments | 217,000 | - | 217,000 | 223,500 |
| Net Current Assets | 27,995 | 4,303 | 32,298 | 61,360 |
| Long Term Liabilities | 27,805 | - | 27,805 | 40,035 |
| | 217,190 | 4,303 | 221,493 | 244,825 |

MIRFIELD COMMUNITY TRUST

(Charitable Incorporated Organisation)

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

12. STAFF COSTS AND NUMBERS

| | TOTAL 2022/23 £ | TOTAL 2021/22 £ |
|-------------------------------------|-----------------------|-----------------------|
| Gross Wages and Salaries | 2,600 | 2,600 |
| Employer's National Insurance Costs | - | - |
| Pension Contributions | - | - |
| | <u>2,600</u> | <u>-</u> |

Employees who were engaged in each of the following activities:

| | TOTAL 2022/23 | TOTAL 2021/22 |
|-----------------------------------------------------|------------------|------------------|
| Activities in furtherance of organisation's objects | 2 | 2 |

The Charity operates a PAYE scheme to pay all members of employed staff. The Charity also employs self employed staff and no employees received emoluments in excess of £60,000. (2021/22:None)

13. TRUSTEES AND OTHER RELATED PARTIES

During the financial year Ms. S Fisher (Daughter of Trustee Mrs H. Fisher) received £2,600 (2021/22:£2,893) in salary related payments in her capacity as Youth Coordinator in furtherance of the Charity's objects.

The only other payments made to the Trustees consisted of reimbursements of expenses incurred in furthering the Charity's objects and no direct benefits were received by the Trustees during the financial year.

No other payments were made to the Trustees or any persons connected with them during this financial period. No other material transaction took place between the organisation and a Trustee or any person connected with them.

14. RISK ASSESSMENT

The Trustees actively review the major risks which the charity faces on a regular basis and believe that maintaining the free reserves stated, combined with the annual review of the controls over key financial systems carried out on an annual basis will provide sufficient resources in the event of adverse conditions. The Trustees have also examined other operational and business risks which they face and confirm that they have established systems to mitigate the significant risks.

15. RESERVES POLICY

The Trustees have considered the level of reserves they wish to retain, appropriate to the CIO's needs. This is based on the CIO's size and the level of financial commitments held. The Trustees aim to ensure the CIO will be able to continue to fulfil its charitable objectives even if there is a temporary shortfall in income or unexpected expenditure. The Trustees will endeavour not to set aside funds unnecessarily.

16. PUBLIC BENEFIT

The CIO acknowledges its requirement to demonstrate clearly that it must have charitable purposes or 'aims' that are for the public benefit. Details of how the CIO has achieved this are provided in the Trustees report. The Trustees confirm that they have paid due regard to the Charity Commission guidance on public benefit before deciding what activities the CIO should undertake.

MIRFIELD COMMUNITY TRUST

England & Wales - Charity number 1159158

Accounts

**ANNUAL REPORTS AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2022**

MIRFIELD COMMUNITY TRUST

(Charitable Incorporated Organisation)

CHARITY REGISTRATION No: 1159158

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MIRFIELD COMMUNITY TRUST
(Charitable Incorporated Organisation)

LEGAL AND ADMINISTRATIVE INFORMATION

| | |
|------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| CHARITY NUMBER | 1159158 |
| DATE OF REGISTRATION | 11th November 2014 |
| START OF FINANCIAL YEAR | 1st April 2021 |
| END OF FINANCIAL YEAR | 31st March 2022 |
| TRUSTEES AT 31ST MARCH 2022 | Catherine Whittingham Nick Whittingham Carol Bailey Jennifer Edwards Anna Seabourne Hilary Fisher Mark Andrews Rosaleen Hird Michael Wilcock (Appointed 17th May 2021) Mark Andrews (Appointed 7th February 2022) John Allatt (Resigned 8th July 2022) |
| LEGAL STATUS | Charitable Incorporated Organisation |
| GOVERNING INSTRUMENT | CIO - Foundation Registered 11th November 2014 |

OBJECTS

1. To promote the benefit of the inhabitants of the former urban district of Mirfield and surrounding area, in particular young persons without distinction of sex, sexual orientation, race or of political, religious or other opinions, by associating together with the said inhabitants and the local authorities, voluntary and other organisations in a common effort to advance education, and provide facilities in the interests of social welfare for recreation and leisure-time occupation with the object of improving the conditions of life for the said inhabitants; 2. To establish , or secure the establishment of, a community centre and to maintain and manage the same (whether alone or in co-operation with any local authority or other person or body) in furtherance of these objects.

CORRESPONDENCE ADDRESS Mirfield Community Centre
Water Royd Lane
Mirfield
WF14 9SG

PRIMARY BANKERS NatWest Bank Plc
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West Yorkshire
WF13 1EA

INDEPENDENT EXAMINERS Castle View Accounting Ltd
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Mudberry Lane
Bosham
Chichester
West Sussex
PO18 8TS

MIRFIELD COMMUNITY TRUST

(Charitable Incorporated Organisation)

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31ST MARCH 2022

Objectives and Activities

To promote the benefit of the inhabitants of Mirfield and surrounding areas, in particular young persons without distinction of sex, sexual orientation, race or of political, religious or other opinions, by associating together with the inhabitants and the local authorities, voluntary and other organisations in a common effort to advance education, and to provide facilities in the interests of social welfare for recreation and leisure-time occupation with the object of improving the conditions of life. To establish, or secure the establishment of a community centre and to maintain and manage it (whether alone or in co-operation with any local authority or other person or body) in furtherance of these objects.

The Charity runs the Mirfield Community Centre, a 100 year old building that was previously a school. The building was acquired by MCT in 2018 from the local authority. Rooms are hired out to local groups to facilitate a variety of activities, including - Exercise, dance, martial arts, arts and crafts, education, children's support groups, adult support, dementia support, parent and toddler support, dog training, and coffee mornings and a variety of other groups. The Centre is used by a wide range of users.

The building is also used as a polling station for local and national elections.

For much of this year we have been subject to some level of restrictions as a result of the Covid 19 pandemic, although easing. This has meant that the Community Centre was not able to be used by the public for some of the time, although we have increasingly been able to open up the centre and welcome back groups and events. We have been fortunate to receive support grants which have made up for some of the resulting reduction in income.

MCT also owns some land that is part field and woodland. This land was part of the Gilder Hall estate, which was bequeathed by Anne Robinson in 1912 to the youth of Mirfield. Under Council ownership the buildings became disused and were demolished in 2004. The land was registered to Kirklees Council in 2006 and transferred to MCT in 2008. The land is currently used by a Junior Football Club for their younger age group teams. The Charity is in the process of writing a development plan including plans for this land. The plan outlines running a consultation with local residents, asking for their input on what the Gilder Hall land can be used for. We hope to set up a "Friends of the Gilder Hall Woodland" in which volunteers would help to maintain the area. We plan to apply for grants so that the Charity can enlarge the woodland area, put in paths and turn a section of it into a wildlife area for the residents of Mirfield. These plans have been delayed by restrictions arising from the Covid 19 pandemic.

Achievements and Performance

The Community Centre building has been maintained during this period with essential maintenance carried out as required. We have developed plans both to re-open the centre and to put in place a funded program of improvements which started in 2022 with replacement of the heating system and improvements to toilet facilities. Further funding has been secured to continue with the development plan through 2022 and into 2023.

We have welcomed back groups to the Community Centre and were pleased to be able to run the Xmas Fair and Polar Express events in November and December.

MCT has put on a variety of activities for children during the summer and half terms holidays. These holiday clubs are for children who would normally have free school meals. A variety of activities and crafts are run at these clubs, as well as providing the children with breakfast, a snack and lunch.

The Gilder Hall land has remained available for youth football when permitted. We continue to work on plans to extend access for youth sport as well as making environmental improvements to the woodland area.

MIRFIELD COMMUNITY TRUST

(Charitable Incorporated Organisation)

TRUSTEES' ANNUAL REPORT (Continued) FOR THE YEAR ENDED 31ST MARCH 2022

Additional Governance Issues

These are the policies and documents that all trustees read and agree to. All policies were rewritten in 2019 and are now reviewed annually. There is a specific Trustee responsible for each policy.

Code of Behaviour Policy
Conflict of Interest Policy
Equality and Diversity Policy and Procedure
Finance Policy and Procedure
GDPR Policy
Health and Safety Policy and Procedure
Safeguarding Policy and Procedure
Volunteering Policy and Procedure
Respect Policy
Terms and Conditions of Hire of rooms

Financial Review

The policy of the charity is that cash reserves will cover between three and six months operating costs based on comparison with annual budget.

The Trustees will be mindful that the Community Centre building may require significant maintenance from time to time (e.g. a new roof) and may designate specific additional reserves as required. Currently £50,000 is designated as a general reserve.

The principal source of fundraising is via the hiring of rooms to local groups, charities, businesses and corporate bodies and the local authority. The Charity has also received grants from the Local Authority to run the children's "Healthy Holidays Club". This income has been severely reduced during the year as a result of Covid 19 restrictions, but this loss of income has been offset by support grants received and overall our income remains similar to last year.

The Charity also receives a small amount of funds each year from the football club that hires the Gilder Hall land. This covers the cost of having the grass cut.

Trustees' Responsibilities

The Charities Act 2011 require the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the CIO and of the surplus of the CIO for that period. In preparing those financial statements the trustees are required to:

- Select suitable accounting policies and apply them consistently
- Make judgements and estimates that are reasonable and prudent
- Prepare financial statements on the going concern basis unless it is inappropriate to presume that the trust will continue in existence.

The trustees are responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the financial position of the CIO. They are also responsible for safeguarding the assets of the CIO and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

5th December 2022

Approved by the Trustees on

Signed on their behalf by Trustee



Printed Name: **N E Whittingham**

MIRFIELD COMMUNITY TRUST
(Charitable Incorporated Organisation)

INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS

Report to the trustees/ members of Mirfield Community Trust on the accounts for the year ended 31st March 2022 set out on pages 7 to 16.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention

Basis of independent examiner's statement

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that in, any material respect, the requirements:
 - to keep accounting records in accordance with section 130 of the Charities Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act

have not been met; or

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

K. Collaku MAAT
Castle View Accounting Ltd
New Barn
Mudberry Lane
Bosham
Chichester
West Sussex
PO18 8TS


Date: 25th January 2023

MIRFIELD COMMUNITY TRUST

(Charitable Incorporated Organisation)

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST MARCH 2022**

| | Notes | Unrestricted Funds £ | Restricted Funds £ | TOTAL 2021/22 £ | TOTAL 2020/21 £ |
|------------------------------------------------|--------------|-------------------------------------|-----------------------------------|--------------------------------|--------------------------------|
| INCOMING RESOURCES | | | | | |
| Incoming Resources from Generated Funds | | | | | |
| Donations, Grants & Legacies | 3a | 22,276 | 9,080 | 31,356 | 20,406 |
| Activities for Generating Funds | 3b | 21,634 | - | 21,634 | 21,332 |
| Other Incoming Resources | 3c | 177 | - | 177 | 186 |
| TOTAL INCOMING RESOURCES | | 44,087 | 9,080 | 53,167 | 41,924 |
| RESOURCES EXPENDED | | | | | |
| Costs of Generating Funds | | | | | |
| Cost of Charitable Activities | 4a | 29,956 | - | 29,956 | 46,139 |
| Governance Costs | 4b | 1,162 | - | 1,162 | 650 |
| TOTAL RESOURCES EXPENDED | | 31,118 | - | 31,118 | 46,789 |
| NET INCOMING (OUTGOING) RESOURCES | | 12,969 | 9,080 | 22,049 | (4,865) |
| Funds Brought Forward | | 221,173 | 1,603 | 222,776 | 227,641 |
| TOTAL FUNDS CARRIED FORWARD | | 234,142 | 10,683 | 244,825 | 222,776 |

Movements on all reserves and all recognised gains and losses are shown above. All of the organisation's operations are classed as continuing.

The notes on pages 9 to 16 form part of these financial statements.

MIRFIELD COMMUNITY TRUST

(Charitable Incorporated Organisation)

**BALANCE SHEET
AS AT 31ST MARCH 2022**

| | Note | Unrestricted Funds £ | Restricted Funds £ | Total 31-Mar-22 £ | Total 31-Mar-21 £ |
|-----------------------------------------------|-------------|-------------------------------------|-----------------------------------|----------------------------------|----------------------------------|
| Fixed Assets | | | | | |
| Tangible Assets | 2 | 223,500 | - | 223,500 | 165,000 |
| Investments | 6 | - | - | - | - |
| Total Fixed Assets | | 223,500 | - | 223,500 | 165,000 |
| Current Assets | | | | | |
| Debtors & Prepayments | 8 | 411 | - | 411 | 811 |
| Cash at Bank and in Hand | 7 | 65,049 | 10,683 | 75,732 | 57,615 |
| Total Current Assets | | 65,460 | 10,683 | 76,143 | 58,426 |
| Creditors: Amounts due within one year | 9 | 14,783 | - | 14,783 | 650 |
| NET CURRENT ASSETS | | 50,677 | 10,683 | 61,360 | 57,776 |
| TOTAL ASSETS less current liabilities | | 274,177 | 10,683 | 284,860 | 222,776 |
| Creditors: Long Term Liabilities | 10 | 40,035 | - | 40,035 | - |
| NET ASSETS | | 234,142 | 10,683 | 244,825 | 222,776 |
| Funds of the Charity | | | | | |
| General Funds | | 234,142 | - | 234,142 | 221,173 |
| Restricted Funds | 5 | - | 10,683 | 10,683 | 1,603 |
| Total Funds | | 234,142 | 10,683 | 244,825 | 222,776 |

5th December 2022

Approved by the Trustees on

Signed on their behalf by Trustee Printed Name: **N E Whittingham**

MIRFIELD COMMUNITY TRUST

(Charitable Incorporated Organisation)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2022

1. ACCOUNTING POLICIES

Basis of Preparation & Assessment of Going Concern

Basis of Preparation

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2015) - (Charities SORP - FRS102) and the Charities Act 2011.

The Charity meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost unless otherwise stated in the relevant accounting policy notes.

Assessment of Going Concern

Preparation of the accounts is on a going concern basis. The trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

Incoming Resources

Recognition of Incoming Resources

These are included in the Statement of Financial Activities (SOFA) when:

- the charity becomes entitled to the resources;
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability

Incoming Resources with Related Expenditure

Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resource and related expenditure are reported gross in the SOFA.

Grants and Donations

Grants and Donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Tax Reclaims on Donations and Gifts

Incoming resources from tax reclaims are included in the SOFA at the same time as the gift to which they relate.

Contractual Income and Performance Related Grants

This is only included in the SOFA once the related goods or services has been delivered.

Gifts in Kind

Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised. Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity. Gifts in kind for use by the charity are included in the SOFA as incoming resources when receivable.

Donated Services and Facilities

These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.

Volunteer Help

The value of any voluntary help received is not included in the accounts.

Investment Income

This is included in the accounts when receivable.

Investment Gains and Losses

This included any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

MIRFIELD COMMUNITY TRUST

(Charitable Incorporated Organisation)

NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 31ST MARCH 2022

1. ACCOUNTING POLICIES (continued)

Expenditure and Liabilities

Liability Recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

Governance Costs

Include costs of the preparation and examination of statutory accounts, the costs of the trustees meetings and cost of any legal advice to trustees on governance or constitutional matters.

Grants with Performance Conditions

Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SOFA once the recipient of the grant has provided the specified service or output.

Grants Payable without Performance Conditions

These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to a grant which remain in control of the charity.

Investments

Investments quoted on a recognised stock exchange are valued at market value at the year end. Other investment assets are included at trustees' best estimate of market value.

Unrestricted funds

These funds can be used for the general objectives of the charity as set out in the trustees report. The movements of the unrestricted funds are given in the Statement of Financial Activities.

Restricted funds

These funds are where the donor has specified a purpose for the donation made. These restrictions often arise as a result of appeals for special offerings for specific purposes.

Designated funds

These funds are funds set aside by the trustees out of unrestricted general funds for particular purposes or projects.

Fixed Assets

Fixed Assets are capitalised if they can be used for more than one year and cost at least £1,500. They are valued at cost or, if gifted, at the value to the charity on receipt.

Depreciation Expense

Depreciation is calculated at a rate to write off the cost of tangible fixed assets over their estimated useful lives. The rates applied are as follows:

| | |
|----------------------------------|------------------------------|
| Fixtures, Fittings and Equipment | 25% - Reducing Balance Basis |
| Capital Improvements | 10% - Straight Line Basis |

Amortisation

No amortisation is charged to freehold Land and Buildings as the Land and Buildings is maintained to such a standard that the estimated residual value is not less than cost.

Changes in Accounting Policies and Methods of Accounting

There has been no change to the accounting policies (variation rules and methods of accounting) since last year.

MIRFIELD COMMUNITY TRUST

(Charitable Incorporated Organisation)

**NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31ST MARCH 2022****2. TANGIBLE FIXED ASSETS**

| | | Land & Building £ | Gilder Hall Land £ | Capital Improvements £ | Fittings & Equipment £ | Total 202122 £ |
|------------------------|-----------|-------------------------|--------------------------|------------------------------|------------------------------|-------------------------------|
| Cost | 01-Apr-21 | 150,000 | 15,000 | - | - | 165,000 |
| Additions | | - | - | 65,000 | - | 65,000 |
| Net Book Value at | 31-Mar-22 | <u>150,000</u> | <u>15,000</u> | <u>65,000</u> | <u>-</u> | <u>230,000</u> |
| Depreciation Charge | 01-Apr-21 | - | - | - | - | - |
| Depreciation at | 31-Mar-22 | <u>-</u> | <u>-</u> | <u>6,500</u> | <u>-</u> | <u>6,500</u> |
| Net Book Value | 31-Mar-22 | <u>150,000</u> | <u>15,000</u> | <u>58,500</u> | <u>-</u> | <u>223,500</u> |
| Net Book Value | 31-Mar-21 | <u>150,000</u> | <u>15,000</u> | <u>-</u> | <u>-</u> | <u>165,000</u> |

The annual commitments under non-cancelling operating leases and capital commitments are as follows:

31st March 2022 : None

31st March 2021 : None

MIRFIELD COMMUNITY TRUST

(Charitable Incorporated Organisation)

NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 31ST MARCH 2022

3. INCOMING RESOURCES

| | Note | Unrestricted Funds £ | Restricted Funds £ | TOTAL 2021/22 £ | TOTAL 2020/21 £ |
|--------------------------------------------|------|----------------------------|--------------------------|-----------------------|-----------------------|
| a) Donations, Grants & Legacies | | | | | |
| Gifts & Donations | 5 | 426 | 9,080 | 9,506 | 975 |
| Grants Received | | 21,850 | - | 21,850 | 19,431 |
| | | 22,276 | 9,080 | 31,356 | 20,406 |
| b) Activities for Generating Funds | | | | | |
| Centre Hire | | 21,634 | - | 21,634 | 20,932 |
| Fundraising Income | | - | - | - | 400 |
| | | 21,634 | - | 21,634 | 21,332 |
| c) Other Incoming Resources | | | | | |
| Sundry Income | | 177 | - | 177 | 186 |
| | | 177 | - | 177 | 186 |

MIRFIELD COMMUNITY TRUST

(Charitable Incorporated Organisation)

**NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31ST MARCH 2022****4. RESOURCES EXPENDED**

| | Note | Unrestricted Funds £ | Restricted Funds £ | TOTAL 2021/22 £ | TOTAL 2020/21 £ |
|-----------------------------------------|------|----------------------------|--------------------------|-----------------------|-----------------------|
| a) Cost of Charitable Activities | | | | | |
| Activities & Events | | - | - | - | 5,581 |
| Depreciation Expense | | 6,500 | - | 6,500 | - |
| Fundraising Costs | | 1,725 | - | 1,725 | - |
| Insurance Costs | | 3,450 | - | 3,450 | 3,310 |
| Office Costs | | 808 | - | 808 | 876 |
| Rent & Rates | | 553 | - | 553 | 542 |
| Repairs & Maintenance | | 6,728 | - | 6,728 | 24,683 |
| Staff Costs | 12 | 2,600 | - | 2,600 | 2,694 |
| Sundry Expenses | | - | - | - | 1,134 |
| Utility Costs | | 7,592 | - | 7,592 | 7,319 |
| | | 29,956 | - | 29,956 | 46,139 |
| b) Governance Costs | | | | | |
| Independent Examiners Fees | 9 | 700 | - | 700 | 650 |
| Legal & Professional Fees | | 462 | - | 462 | - |
| | | 1,162 | - | 1,162 | 650 |

MIRFIELD COMMUNITY TRUST

(Charitable Incorporated Organisation)

NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 31ST MARCH 2022

5. RESTRICTED FUNDS

CURRENT FINANCIAL YEAR

| | Balance 01-Apr-21 | Income | Expenditure | Transfers | Balance 31-Mar-22 |
|-----------------------|------------------------------|---------------|--------------------|------------------|------------------------------|
| | £ | £ | £ | £ | £ |
| Community Garden Fund | 1,603 | 2,700 | - | - | 4,303 |
| Kitchen Project | - | 6,380 | - | - | 6,380 |
| | 1,603 | 9,080 | - | - | 10,683 |

PREVIOUS FINANCIAL YEAR

| | Balance 01-Apr-20 | Income | Expenditure | Transfers | Balance 31-Mar-21 |
|-----------------------|------------------------------|---------------|--------------------|------------------|------------------------------|
| | £ | £ | £ | £ | £ |
| Community Garden Fund | 1,603 | - | - | - | 1,603 |
| | 1,603 | - | - | - | 1,603 |

Restricted funds are wholly represented by the charity's cash reserves and are to be expended as specified above.

MIRFIELD COMMUNITY TRUST

(Charitable Incorporated Organisation)

NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 31ST MARCH 2022

6. INVESTMENTS

The CIO held no fixed assets investments during this or the previous financial period.

7. CASH AT BANK AND IN HAND

| | Unrestricted Fund £ | Restricted Fund £ | Total 31-Mar-22 £ | Total 31-Mar-21 £ |
|------------------------|---------------------------|-------------------------|-------------------------|-------------------------|
| Cash at Bank & in Hand | 65,049 | 10,683 | 75,732 | 57,615 |
| | 65,049 | 10,683 | 75,732 | 57,615 |

8. DEBTORS AND PREPAYMENTS

| | Unrestricted Fund £ | Restricted Fund £ | Total 31-Mar-22 £ | Total 31-Mar-21 £ |
|----------------|---------------------------|-------------------------|-------------------------|-------------------------|
| Sundry Debtors | 411 | - | 411 | 811 |
| | 411 | - | 411 | 811 |

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | Unrestricted Fund £ | Restricted Fund £ | Total 31-Mar-22 £ | Total 31-Mar-21 £ |
|----------------------------|---------------------------|-------------------------|-------------------------|-------------------------|
| Independent Examiners Fees | 700 | - | 700 | 650 |
| Sundry Creditors | 14,083 | - | 14,083 | - |
| | 14,783 | - | 14,783 | 650 |

10. CREDITORS: AMOUNTS FALLING DUE IN MORE THAN ONE YEAR

| | Unrestricted Fund £ | Restricted Fund £ | Total 31-Mar-22 £ | Total 31-Mar-21 £ |
|---------------|---------------------------|-------------------------|-------------------------|-------------------------|
| Key Fund Loan | 40,035 | - | 40,035 | - |
| | 40,035 | - | 40,035 | - |

11. NET ASSETS BETWEEN FUNDS

| | Unrestricted Funds £ | Restricted Funds £ | Total 31-Mar-22 £ | Total 31-Mar-21 £ |
|-------------------------|----------------------------|--------------------------|-------------------------|-------------------------|
| Fixed Asset Investments | 223,500 | - | 223,500 | 165,000 |
| Net Current Assets | 50,677 | 10,683 | 61,360 | 57,776 |
| Long Term Liabilities | 40,035 | - | 40,035 | - |
| | 234,142 | 10,683 | 244,825 | 222,776 |

MIRFIELD COMMUNITY TRUST

(Charitable Incorporated Organisation)

NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 31ST MARCH 2022

12. STAFF COSTS AND NUMBERS

| | TOTAL 2021/22 £ | TOTAL 2020/21 £ |
|-------------------------------------|-----------------------|-----------------------|
| Gross Wages and Salaries | 2,600 | 2,694 |
| Employer's National Insurance Costs | - | - |
| Pension Contributions | - | - |
| | <u>2,600</u> | <u>-</u> |

Employees who were engaged in each of the following activities:

| | TOTAL 2021/22 | TOTAL 2020/21 |
|-----------------------------------------------------|------------------|------------------|
| Activities in furtherance of organisation's objects | 2 | 2 |

The Charity operates a PAYE scheme to pay all members of employed staff. The Charity also employs self employed staff and no employees received emoluments in excess of £60,000. (2020/21:None)

13. TRUSTEES AND OTHER RELATED PARTIES

During the financial year Ms. S Fisher (Daughter of Trustee Mrs H. Fisher) received £2,893 (2020/21:£2,567) in salary related payments in her capacity as Youth Coordinator in furtherance of the Charity's objects.

The only other payments made to the Trustees consisted of reimbursements of expenses incurred in furthering the Charity's objects and no direct benefits were received by the Trustees during the financial year.

No other payments were made to the Trustees or any persons connected with them during this financial period. No other material transaction took place between the organisation and a Trustee or any person connected with them.

14. RISK ASSESSMENT

The Trustees actively review the major risks which the charity faces on a regular basis and believe that maintaining the free reserves stated, combined with the annual review of the controls over key financial systems carried out on an annual basis will provide sufficient resources in the event of adverse conditions. The Trustees have also examined other operational and business risks which they face and confirm that they have established systems to mitigate the significant risks.

15. RESERVES POLICY

The Trustees have considered the level of reserves they wish to retain, appropriate to the CIO's needs. This is based on the CIO's size and the level of financial commitments held. The Trustees aim to ensure the CIO will be able to continue to fulfil its charitable objectives even if there is a temporary shortfall in income or unexpected expenditure. The Trustees will endeavour not to set aside funds unnecessarily.

16. PUBLIC BENEFIT

The CIO acknowledges its requirement to demonstrate clearly that it must have charitable purposes or 'aims' that are for the public benefit. Details of how the CIO has achieved this are provided in the Trustees report. The Trustees confirm that they have paid due regard to the Charity Commission guidance on public benefit before deciding what activities the CIO should undertake.

MIRFIELD COMMUNITY TRUST

England & Wales - Charity number 1159158

Accounts

**ANNUAL REPORTS AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2021**

MIRFIELD COMMUNITY TRUST

(Charitable Incorporated Organisation)

CHARITY REGISTRATION No: 1159158

Castle View Accounting Ltd
New Barn
Mudberry Lane
Bosham
Chichester
West Sussex
PO18 8TS

MIRFIELD COMMUNITY TRUST

(Charitable Incorporated Organisation)

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| Page 8 | Balance Sheet |
| Pages 9 to 17 | Notes to the Financial Statements |

MIRFIELD COMMUNITY TRUST

(Charitable Incorporated Organisation)

LEGAL AND ADMINISTRATIVE INFORMATION

| | |
|------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| CHARITY NUMBER | 1159158 |
| DATE OF REGISTRATION | 11th November 2014 |
| START OF FINANCIAL YEAR | 1st April 2020 |
| END OF FINANCIAL YEAR | 31st March 2021 |
| TRUSTEES AT 31ST MARCH 2021 | Catherine Whittingham Nick Whittingham Carol Bailey John Allatt Jennifer Edwards Anna Seabourne Hilary Fisher Mark Andrews Rosaleen Hird |

LEGAL STATUS Charitable Incorporated Organisation

GOVERNING INSTRUMENT CIO - Foundation Registered 11th November 2014

OBJECTS

1. To promote the benefit of the inhabitants of the former urban district of Mirfield and surrounding area, in particular young persons without distinction of sex, sexual orientation, race or of political, religious or other opinions, by associating together with the said inhabitants and the local authorities, voluntary and other organisations in a common effort to advance education, and provide facilities in the interests of social welfare for recreation and leisure-time occupation with the object of improving the conditions of life for the said inhabitants; 2. To establish , or secure the establishment of, a community centre and to maintain and manage the same (whether alone or in co-operation with any local authority or other person or body) in furtherance of these objects.

CORRESPONDENCE ADDRESS Mirfield Community Centre
Water Royd Lane
Mirfield
WF14 9SG

PRIMARY BANKERS NatWest Bank Plc
Dewsbury
West Yorkshire
WF13 1EA

INDEPENDENT EXAMINERS Castle View Accounting Ltd
New Barn
Mudberry Lane
Bosham
Chichester
West Sussex
PO18 8TS

MIRFIELD COMMUNITY TRUST

(Charitable Incorporated Organisation)

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31ST MARCH 2021

Objectives and Activities

To promote the benefit of the inhabitants of the Mirfield and surrounding areas, in particular young persons without distinction of sex, sexual orientation, race or of political, religious or other opinions, by associating together with the inhabitants and the local authorities, voluntary and other organisations in a common effort to advance education, and to provide facilities in the interests of social welfare for recreation and leisure-time occupation with the object of improving the conditions of life. To establish, or secure the establishment of a community centre and to maintain and manage it (whether alone or in co-operation with any local authority or other person or body) in furtherance of these objects.

The Charity runs the Mirfield Community Centre, a 100 year old building that was previously a school. The building was acquired by MCT in 2018 from the local authority. Rooms are hired out to local groups to facilitate a variety of activities, including -

Exercise, dance, martial arts, arts and crafts, education, children's support groups, adult support, dementia support, parent and toddler support, dog training, and coffee mornings and a variety of other groups. The Centre is used by a wide range of users.

The building is also used as a polling station for local and national elections.

For all of this year we have been subject to some level of restrictions as a result of the Covid 19 pandemic. This has meant that the Community Centre was not able to be used by the public for much of the time, although we were able to support carers groups and some children's events. We have been fortunate to receive support grants which have made up for the resulting reduction in income.

MCT also owns some land that is part field and woodland. This land was part of the Gilder Hall estate, which was bequeathed by Anne Robinson in 1912 to the youth of Mirfield. Under Council ownership the buildings became disused and were demolished in 2004. The land was registered to Kirklees Council in 2006 and transferred to MCT in 2008. The land is currently used by a Junior Football Club for their younger age group teams. The Charity is in the process of writing a development plan including plans for this land. The plan outlines running a consultation with local residents, asking for their input on what the Gilder Hall land can be used for. We hope to set up a "Friends of the Gilder Hall Woodland" in which volunteers would help to maintain the area. We plan to apply for grants so that the Charity can enlarge the woodland area, put in paths and turn a section of it into a wildlife area for the residents of Mirfield. These plans have been delayed by restrictions arising from the Covid 19 pandemic.

Achievements and Performance

The Covid 19 pandemic and the restrictions arising from it have meant that it has not been possible to allow very much activity during this reporting year. Kirklees was subject to lengthy restrictions on public events and gatherings indoors. For most of the year access to the community centre has been limited to vulnerable groups such as carers support groups and to groups running activities for young children.

MCT has put on a variety of activities for children during the summer and half terms holidays. These holiday clubs are for children who would normally have free school meals. A variety of activities and crafts are run at these clubs, as well as providing the children with breakfast, a snack and lunch.

The Gilder Hall land has remained available for youth football when permitted.

The Community Centre building has been maintained during this period with essential maintenance carried out as required. We have focused on plans to re-open the centre when restrictions lift and to put in place a funded program of improvements in 2022.

MIRFIELD COMMUNITY TRUST
(Charitable Incorporated Organisation)

TRUSTEES' ANNUAL REPORT (Continued)
FOR THE YEAR ENDED 31ST MARCH 2021

Additional Governance Issues

These are the policies and documents that all trustees read and agree to. All policies were rewritten in 2019 and are now reviewed annually. There is a specific Trustee responsible for each policy.

Code of Behaviour Policy
Conflict of Interest Policy
Equality and Diversity Policy and Procedure
Finance Policy and Procedure
GDPR Policy
Health and Safety Policy and Procedure
Safeguarding Policy and Procedure
Volunteering Policy and Procedure
Respect Policy
Terms and Conditions of Hire of rooms

Financial Review

The policy of the charity is that cash reserves will cover between three and six months operating costs based on comparison with annual budget.

The Trustees will be mindful that the Community Centre building may require significant maintenance from time to time (e.g. a new roof) and may designate specific additional reserves as required. Currently £50,000 is designated as a general reserve.

The principal source of fundraising is via the hiring of rooms to local groups, charities, businesses and corporate bodies and the local authority. The Charity has also received grants from the Local Authority to run the children's "Healthy Holidays Club". This income has been severely reduced during the year as a result of Covid 19 restrictions, but this loss of income has been offset by support grants received and overall our income remains similar to last year.

The Charity also receives a small amount of funds each year from the football club that hires the Gilder Hall land. This covers the cost of having the grass cut.

Trustees' Responsibilities

The Charities Act 2011 require the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the CIO and of the surplus of the CIO for that period. In preparing those financial statements the trustees are required to:

- Select suitable accounting policies and apply them consistently
- Make judgements and estimates that are reasonable and prudent
- Prepare financial statements on the going concern basis unless it is inappropriate to presume that the trust will continue in existence.

The trustees are responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the financial position of the CIO. They are also responsible for safeguarding the assets of the CIO and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Trustees on 27th January 2022

Signed on their behalf by Trustee 

Printed Name: N E WHITTINGHAM

MIRFIELD COMMUNITY TRUST
(Charitable Incorporated Organisation)

INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS

Report to the trustees/ members of Mirfield Community Trust on the accounts for the year ended 31st March 2021 set out on pages 7 to 17.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention

Basis of independent examiner's statement

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that in, any material respect, the requirements:
 - to keep accounting records in accordance with section 130 of the Charities Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act

have not been met; or

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

W.M Hall LLB
Castle View Accounting Ltd
New Barn
Mudberry Lane
Bosham
Chichester
West Sussex
PO18 8TS



Date: 28th January 2022

MIRFIELD COMMUNITY TRUST

(Charitable Incorporated Organisation)

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

| | Notes | Unrestricted Funds £ | Restricted Funds £ | TOTAL 2020/21 £ | TOTAL 2019/20 £ |
|------------------------------------------------|-------|----------------------------|--------------------------|-----------------------|-----------------------|
| INCOMING RESOURCES | | | | | |
| Incoming Resources from Generated Funds | | | | | |
| Donations, Grants & Legacies | 3a | 20,406 | - | 20,406 | 300 |
| Charitable Activities | 3b | - | - | - | 1,736 |
| Activities for Generating Funds | 3c | 21,332 | - | 21,332 | 38,903 |
| Other Incoming Resources | 3d | 186 | - | 186 | - |
| TOTAL INCOMING RESOURCES | | 41,924 | - | 41,924 | 40,939 |
| RESOURCES EXPENDED | | | | | |
| Costs of Generating Funds | | | | | |
| Cost of Charitable Activities | 4a | 46,139 | - | 46,139 | 46,565 |
| Governance Costs | 4b | 650 | - | 650 | 1,280 |
| TOTAL RESOURCES EXPENDED | | 46,789 | - | 46,789 | 47,845 |
| NET INCOMING (OUTGOING) RESOURCES | | (4,865) | - | (4,865) | (6,906) |
| Funds Brought Forward | | 226,038 | 1,603 | 227,641 | 69,547 |
| Introduction of Land & Buildings | 16 | - | - | - | 165,000 |
| TOTAL FUNDS CARRIED FORWARD | | 221,173 | 1,603 | 222,776 | 227,641 |

Movements on all reserves and all recognised gains and losses are shown above. All of the organisation's operations are classed as continuing.

The notes on pages 9 to 17 form part of these financial statements.

MIRFIELD COMMUNITY TRUST
(Charitable Incorporated Organisation)

BALANCE SHEET
AS AT 31ST MARCH 2021

| | Note | Unrestricted Funds £ | Restricted Funds £ | Total 31-Mar-21 £ | Total 31-Mar-20 £ |
|-----------------------------------------------|------|----------------------------|--------------------------|-------------------------|-------------------------|
| Fixed Assets | | | | | |
| Tangible Assets | 2 | 165,000 | - | 165,000 | 165,000 |
| Investments | 6 | - | - | - | - |
| Total Fixed Assets | | 165,000 | - | 165,000 | 165,000 |
| Current Assets | | | | | |
| Debtors & Prepayments | 8 | 811 | - | 811 | 711 |
| Cash at Bank and in Hand | 7 | 56,012 | 1,603 | 57,615 | 66,730 |
| Total Current Assets | | 56,823 | 1,603 | 58,426 | 67,441 |
| Creditors: Amounts due within one year | 9 | 650 | - | 650 | 4,800 |
| NET CURRENT ASSETS | | 56,173 | 1,603 | 57,776 | 62,641 |
| TOTAL ASSETS less current liabilities | | 221,173 | 1,603 | 222,776 | 227,641 |
| Creditors: Long Term Liabilities | 10 | - | - | - | - |
| NET ASSETS | | 221,173 | 1,603 | 222,776 | 227,641 |
| Funds of the Charity | | | | | |
| General Funds | | 221,173 | - | 221,173 | 226,038 |
| Restricted Funds | 5 | - | 1,603 | 1,603 | 1,603 |
| Total Funds | | 221,173 | 1,603 | 222,776 | 227,641 |

Approved by the Trustees on 27th January 2022

Signed on their behalf by Trustee 

Printed Name: NE WHITTINGHAM

MIRFIELD COMMUNITY TRUST

(Charitable Incorporated Organisation)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2021

1. ACCOUNTING POLICIES

Basis of Preparation & Assessment of Going Concern

Basis of Preparation

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2015) - (Charities SORP - FRS102) and the Charities Act 2011.

The Charity meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost unless otherwise stated in the relevant accounting policy notes.

Assessment of Going Concern

Preparation of the accounts is on a going concern basis. The trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

Incoming Resources

Recognition of Incoming Resources

These are included in the Statement of Financial Activities (SOFA) when:

- the charity becomes entitled to the resources;
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability

Incoming Resources with Related Expenditure

Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resource and related expenditure are reported gross in the SOFA.

Grants and Donations

Grants and Donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Tax Reclaims on Donations and Gifts

Incoming resources from tax reclaims are included in the SOFA at the same time as the gift to which they relate.

Contractual Income and Performance Related Grants

This is only included in the SOFA once the related goods or services has been delivered.

Gifts in Kind

Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised. Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity. Gifts in kind for use by the charity are included in the SOFA as incoming resources when receivable.

Donated Services and Facilities

These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.

Volunteer Help

The value of any voluntary help received is not included in the accounts.

Investment Income

This is included in the accounts when receivable.

Investment Gains and Losses

This included any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

MIRFIELD COMMUNITY TRUST

(Charitable Incorporated Organisation)

NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 31ST MARCH 2021

1. ACCOUNTING POLICIES (continued)

Expenditure and Liabilities

Liability Recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

Governance Costs

Include costs of the preparation and examination of statutory accounts, the costs of the trustees meetings and cost of any legal advice to trustees on governance or constitutional matters.

Grants with Performance Conditions

Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SOFA once the recipient of the grant has provided the specified service or output.

Grants Payable without Performance Conditions

These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to a grant which remain in control of the charity.

Investments

Investments quoted on a recognised stock exchange are valued at market value at the year end. Other investment assets are included at trustees' best estimate of market value.

Unrestricted funds

These funds can be used for the general objectives of the charity as set out in the trustees report. The movements of the unrestricted funds are given in the Statement of Financial Activities.

Restricted funds

These funds are where the donor has specified a purpose for the donation made. These restrictions often arise as a result of appeals for special offerings for specific purposes.

Designated funds

These funds are funds set aside by the trustees out of unrestricted general funds for particular purposes or projects.

Fixed Assets

Fixed Assets are capitalised if they can be used for more than one year and cost at least £1,500. They are valued at cost or, if gifted, at the value to the charity on receipt.

Depreciation Expense

Depreciation is calculated at a rate to write off the cost of tangible fixed assets over their estimated useful lives. The rates applied are as follows:

| | |
|----------------------------------|------------------------|
| Fixtures, Fittings and Equipment | 25% - Reducing Balance |
|----------------------------------|------------------------|

Amortisation

No amortisation is charged to freehold Land and Buildings as the Land and Buildings is maintained to such a standard that the estimated residual value is not less than cost.

Changes in Accounting Policies and Methods of Accounting

There has been no change to the accounting policies (variation rules and methods of accounting) since last year. The accounts for the year ended 31st March 2019 were prepared on a Receipts and Payments Basis and the Reports and Financial Statements for the year ended 31st March 2020 have been prepared on an Accrual Basis including Fixed Assets Investments held by the Charity as at the 31st March 2020.

MIRFIELD COMMUNITY TRUST

(Charitable Incorporated Organisation)

NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 31ST MARCH 2021

2. TANGIBLE FIXED ASSETS

| | | Land & Building £ | Gilder Hall Land £ | Fittings & Equipment £ | Total 2020/21 £ |
|-------------------|-----------|-------------------------|--------------------------|------------------------------|-----------------------|
| Cost | 01-Apr-20 | 150,000 | 15,000 | - | 165,000 |
| Additions | | - | - | - | - |
| Net Book Value at | 31-Mar-21 | <u>150,000</u> | <u>15,000</u> | <u>-</u> | <u>165,000</u> |
| Depreciation | 01-Apr-20 | - | - | - | - |
| Charge | | - | - | - | - |
| Depreciation at | 31-Mar-21 | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Net Book Value | 31-Mar-21 | <u>150,000</u> | <u>15,000</u> | <u>-</u> | <u>165,000</u> |
| Net Book Value | 31-Mar-20 | <u>150,000</u> | <u>15,000</u> | <u>-</u> | <u>165,000</u> |

The annual commitments under non-cancelling operating leases and capital commitments are as follows:

31st March 2021 : None

31st March 2020 : None

MIRFIELD COMMUNITY TRUST

(Charitable Incorporated Organisation)

NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 31ST MARCH 2021

3. INCOMING RESOURCES

| | Note | Unrestricted Funds £ | Restricted Funds £ | TOTAL 2020/21 £ | TOTAL 2019/20 £ |
|--------------------------------------------|------|----------------------------|--------------------------|-----------------------|-----------------------|
| a) Donations, Grants & Legacies | | | | | |
| Gifts & Donations | | 975 | - | 975 | 300 |
| Grants Received | | 19,431 | - | 19,431 | - |
| | | 20,406 | - | 20,406 | 300 |
| b) Charitable Activities | | | | | |
| Youth Club | | - | - | - | 1,736 |
| | | - | - | - | 1,736 |
| c) Activities for Generating Funds | | | | | |
| Centre Hire | | 20,932 | - | 20,932 | 38,300 |
| Fundraising Income | | 400 | - | 400 | 603 |
| | | 21,332 | - | 21,332 | 38,903 |
| d) Other Incoming Resources | | | | | |
| Sundry Income | | 186 | - | 186 | - |
| | | 186 | - | 186 | - |

MIRFIELD COMMUNITY TRUST
(Charitable Incorporated Organisation)

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31ST MARCH 2021

4. RESOURCES EXPENDED

| | Note | Unrestricted Funds £ | Restricted Funds £ | TOTAL 2020/21 £ | TOTAL 2019/20 £ |
|-----------------------------------------|------|----------------------------|--------------------------|-----------------------|-----------------------|
| a) Cost of Charitable Activities | | | | | |
| Activities & Events | | 5,581 | - | 5,581 | 2,707 |
| Charitable Grants | | - | - | - | 1,436 |
| Equipment Costs | | - | - | - | 600 |
| Insurance Costs | | 3,310 | - | 3,310 | 3,295 |
| Office Costs | | 876 | - | 876 | 1,431 |
| Rent & Rates | | 542 | - | 542 | - |
| Repairs & Maintenance | | 24,683 | - | 24,683 | 20,491 |
| Staff Costs | 11 | 2,694 | - | 2,694 | 7,279 |
| Sundry Expenses | | 1,134 | - | 1,134 | - |
| Utility Costs | | 7,319 | - | 7,319 | 9,326 |
| | | 46,139 | - | 46,139 | 46,565 |
| b) Governance Costs | | | | | |
| Independent Examiners Fees | 9 | 650 | - | 650 | 650 |
| Legal & Professional Fees | | - | - | - | 630 |
| | | 650 | - | 650 | 1,280 |

MIRFIELD COMMUNITY TRUST
(Charitable Incorporated Organisation)

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31ST MARCH 2021

5. RESTRICTED FUNDS

CURRENT FINANCIAL YEAR

| | Balance 01-Apr-20 | Income | Expenditure | Transfers | Balance 31-Mar-21 |
|-----------------------|------------------------------|----------|-------------|-----------|------------------------------|
| | £ | £ | £ | £ | £ |
| Community Garden Fund | 1,603 | - | - | - | 1,603 |
| | 1,603 | - | - | - | 1,603 |

PREVIOUS FINANCIAL YEAR

| | Balance 01-Apr-19 | Income | Expenditure | Transfers | Balance 31-Mar-20 |
|-----------------------|------------------------------|------------|-------------|-----------|------------------------------|
| | £ | £ | £ | £ | £ |
| Community Garden Fund | 1,000 | 603 | - | - | 1,603 |
| | 1,000 | 603 | - | - | 1,603 |

Restricted funds are wholly represented by the charity's cash reserves and are to be expended as specified above.

MIRFIELD COMMUNITY TRUST

(Charitable Incorporated Organisation)

NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 31ST MARCH 2021

6. INVESTMENTS

The CIO held no fixed assets investments during this or the previous financial period.

7. CASH AT BANK AND IN HAND

| | Unrestricted Fund £ | Restricted Fund £ | Total 31-Mar-21 £ | Total 31-Mar-20 £ |
|------------------------|---------------------------|-------------------------|-------------------------|-------------------------|
| Cash at Bank & in Hand | 56,012 | 1,603 | 57,615 | 66,730 |
| | 56,012 | 1,603 | 57,615 | 66,730 |

8. DEBTORS AND PREPAYMENTS

| | Unrestricted Fund £ | Restricted Fund £ | Total 31-Mar-21 £ | Total 31-Mar-20 £ |
|----------------|---------------------------|-------------------------|-------------------------|-------------------------|
| Sundry Debtors | 811 | - | 811 | 711 |
| | 811 | - | 811 | 711 |

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | Unrestricted Fund £ | Restricted Fund £ | Total 31-Mar-21 £ | Total 31-Mar-20 £ |
|----------------------------|---------------------------|-------------------------|-------------------------|-------------------------|
| Sundry Creditors | - | - | - | 4,150 |
| Independent Examiners Fees | 650 | - | 650 | 650 |
| | 650 | - | 650 | 4,800 |

10. CREDITORS: AMOUNTS FALLING DUE IN MORE THAN ONE YEAR

The CIO held no long term liabilities during this or the previous financial period.

MIRFIELD COMMUNITY TRUST
(Charitable Incorporated Organisation)

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31ST MARCH 2021

11. STAFF COSTS AND NUMBERS

| | TOTAL 2020/21 £ | TOTAL 2019/20 £ |
|-------------------------------------|-----------------------|-----------------------|
| Gross Wages and Salaries | 2,694 | 7,279 |
| Employer's National Insurance Costs | - | - |
| Pension Contributions | - | - |
| | 2,694 | 7,279 |

Employees who were engaged in each of the following activities:

| | TOTAL 2020/21 | TOTAL 2019/20 |
|-----------------------------------------------------|------------------|------------------|
| Activities in furtherance of organisation's objects | 2 | 2 |

The Charity operates a PAYE scheme to pay all members of employed staff. The Charity also employs self employed staff and no employees received emoluments in excess of £60,000. (2019/20:None)

12. TRUSTEES AND OTHER RELATED PARTIES

During the financial year Ms. S Fisher (Daughter of Trustee Mrs H. Fisher) received £2,567 (2019/20:£4,112) in salary related payments in her capacity as Youth Coordinator in furtherance of the Charity's objects.

During the financial year Trustee Carol Bailey received £400 for work carried out in supporting a funded event in furtherance of the Charity's objects.

During the financial year Trustee Hilary Fisher received £360 for work carried out in supporting a funded event in furtherance of the Charity's objects.

During the financial year Trustee Catherine Whittingham received £100 for work carried out in supporting a funded event in furtherance of the Charity's objects.

The only other payments made to the Trustees consisted of reimbursements of expenses incurred in furthering the Charity's objects and no direct benefits were received by the Trustees during the financial year.

No other payments were made to the Trustees or any persons connected with them during this financial period. No other material transaction took place between the organisation and a Trustee or any person connected with them.

13. RISK ASSESSMENT

The Trustees actively review the major risks which the charity faces on a regular basis and believe that maintaining the free reserves stated, combined with the annual review of the controls over key financial systems carried out on an annual basis will provide sufficient resources in the event of adverse conditions. The Trustees have also examined other operational and business risks which they face and confirm that they have established systems to mitigate the significant risks.

14. RESERVES POLICY

The Trustees have considered the level of reserves they wish to retain, appropriate to the CIO's needs. This is based on the CIO's size and the level of financial commitments held. The Trustees aim to ensure the CIO will be able to continue to fulfil its charitable objectives even if there is a temporary shortfall in income or unexpected expenditure. The Trustees will endeavour not to set aside funds unnecessarily.

MIRFIELD COMMUNITY TRUST

(Charitable Incorporated Organisation)

NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 31ST MARCH 2021

15. PUBLIC BENEFIT

The CIO acknowledges its requirement to demonstrate clearly that it must have charitable purposes or 'aims' that are for the public benefit. Details of how the CIO has achieved this are provided in the Trustees report. The Trustees confirm that they have paid due regard to the Charity Commission guidance on public benefit before deciding what activities the CIO should undertake.

16. VARIATION OF RULES AND METHODS OF ACCOUNTING

There has been a change to the accounting policies (variation rules and methods of accounting) since last year. The accounts for the year ended 31st March 2019 were prepared on a Receipts and Payments Basis and the Reports and Financial Statements for the year ended 31st March 2020 have been prepared on an Accrual Basis now including Fixed Assets Investments held by the Charity as at the 31st March 2020.