

# Calderdale Industrial Museum Association

Company limited by guarantee

Company registration number: 08422411

Registered Charity number: 1161098

Report of the Directors

For the year ended 31 December 2022

and

Unaudited filleted financial statements

31 December 2022

and

Independently Examined Financial Report

for the year ended 31 December 2022

## **Calderdale Industrial Museum Association**

Company limited by guarantee

Company Number 08422411

Registered Charity Number 1161098

### **Report of the Directors for the year ended 31 December 2022**

The directors present their report with the financial statements of the company for the year ended 31 December 2022.

#### **Principal Activity**

The principal object of the company is to conserve preserve and display items of historical importance by the provision and maintenance of a museum in Calderdale for the education and benefit of the public.

To this end the active membership of the company has continued to work on conservation of CMBC's Industrial Museum artefacts and building, which CIMA occupies under license.

On 11 August 2016, negotiations with CMBC concluded, and the company entered into legal agreements to occupy the Industrial Museum building under licence and take responsibility for the industrial artefacts. The agreements provide for CMBC to bring the museum building into serviceable repair. This work is not yet finalised. Currently negotiations are in progress to change our tenure to a fixed term lease.

Over the last year, frequency of openings of the Museum and footfall have returned to pre-pandemic levels allowing the development of the Museum as a cultural hub to continue and implement plans to enhance our position in telling the story of Calderdale and its people through and beyond the Industrial Revolution.

#### **Directors**

The Directors shown below have held office during the whole of the period from 31 December 2021 to the date of this report except where noted.

Mr T J Kirker

Mr D Capper

Mr S Crowther

Mr C R Watson

Mr M Gray

Mr T Hardaker

Mr B Wadsworth

Mr R Lewis

Mrs M Heron (Resigned Sep 2022)

Mr J M Pickles (Resigned Sep 2022)

Mr M Ward (Resigned Nov 2022)

Mrs A G J Balme (Resigned Dec 2022)

Mr D Millichope (Appointed Nov 2022)  
Ms LGallagher (Appointed Nov 2022)  
Mrs E Dunn (Appointed Jan 23)  
Mrs V K Crowther (Resigned Jun 2023)

**B Wadsworth**

Chairman

20 September 2023

**Company registration number: 08422411**

**Calderdale Industrial Museum Association  
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**Unaudited filleted financial statements**

**31 December 2022**

**Calderdale Industrial Museum Association  
Company limited by guarantee**

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**Calderdale Industrial Museum Association  
Company limited by guarantee**

**Directors and other information**

**Directors**

Mr T J Kirker  
Mr S Crowther  
Mr D Capper  
Mr C R Watson  
Mr M Gray  
Mr T Hardaker  
Mr B Wadsworth  
Mr R Lewis  
Mr D Millichope  
Ms L Gallagher  
Mrs E Dunn

**Secretary**

Ms S Haq

**Company number**

08422411

**Registered office**

Calderdale Industrial Museum  
Square Road  
Halifax  
HX1 1QG

**Honorary Accountants**

Hodgson Hey Limited  
Heritage Exchange  
South Lane  
Elland  
HX5 0HG

**Solicitors**

Chadwick Lawrence  
13 Railway Street  
Huddersfield  
HD1 1JS

**Calderdale Industrial Museum Association  
Company limited by guarantee**

**Statement of financial position  
31 December 2022**

	2022		2021
	£	£	£
Current assets	55,262		65,246
Prepayments and accrued income	4,770		4,625
	<hr/>		<hr/>
		60,032	69,871
Creditors: amounts falling due within one year		(1,816)	(3,415)
		<hr/>	<hr/>
<b>Net current assets</b>		58,216	66,456
		<hr/>	<hr/>
<b>Total assets less current liabilities</b>		58,216	66,456
		<hr/>	<hr/>
<b>Net assets</b>		58,216	66,456
		<hr/>	<hr/>
<b>Capital and reserves</b>		58,216	66,456
		<hr/>	<hr/>

For the year ending 31 December 2022 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476.
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

The financial statements have been prepared in accordance with the micro-entity provisions and have been delivered in accordance with the provisions applicable to companies' subject to the small companies' regime.

These financial statements were approved by the board of directors and authorised for issue on 13 September 2022, and are signed on behalf of the board by:

**Mr B Wadsworth**

Director and Chair

**Company registration number: 08422411**

**The company is a private company limited by guarantee, registered in England and Wales.**

Calderdale Industrial Museum Association  
Company Limited by Guarantee No 842241  
Registered Charity no 1161098

Financial Report for the year to 31 December 2022

		Period 1 Jan to 31 Dec 2022	Period 1 Jan to 31 Dec 2021
Income & Expenditure Account	GM %		
Income			
Members' subscriptions		3,556.00	1,366.00
Donations		177.00	92.00
Other donations		3,404.09	1,706.72
CMBC Grants receivable		19,881.80	13,125.00
CMBC Covid 19 Leisure Business Grant		4,000.00	16,501.00
HMRC Furlough and JRS Grant			3,812.99
Insurance claim			7,858.00
Grants received		3,850.00	
Gift aid from HMRC			
Surplus on social activities		1,446.24	
Income from talks		326.14	
School visit income		6,058.00	
Sundry income		4,029.62	380.18
Room hire		4,710.00	1,790.00
Admission charges		15,316.10	13,176.13
Café and catering		11,820.30	956.05
Less cost of ingredients & equipment		(5,904.64)	(878.01)
	50.05%	5,915.66	78.04
Sale of goods		7,162.74	1,768.79
Less cost of goods sold		(4,577.92)	(784.29)
	36.09%	2,584.82	984.50
		<u>75,255.47</u>	<u>60,870.56</u>



Calderdale Industrial Museum Association  
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Financial Report for the year to 31 December 2022

	Period 1 Jan to 31 Dec 2022	Period 1 Jan to 31 Dec 2021
Expenditure - operational		
Payroll costs	18,410.11	17,234.08
Recruitment expense		
Electricity	3,331.59	3,585.16
Gas	7,003.20	6,116.82
Rent / Rates & Halifax BID	283.50	(888.42)
Insurances	5,519.94	4,846.65
Statutory testing		234.00
Alarm services	3,105.04	393.82
Lift maintenance	2,621.78	2,341.05
Telephone & internet	859.12	840.44
Reception costs		
CCTV/Tannoy/ Network		
Museum & artifacts maintenance	9,017.00	10,385.44
Office equipment		
Display equipment and materials		54.74
Educational materials	500.00	
Storage costs	247.68	23.04
IT expenditure	3,722.09	3,567.32
H&S / First aid	181.53	1,185.44
Covid 19 expenditure		237.68
Sundry expense	1,142.02	
Charitable donations	300.00	
Promotional expense	1,539.50	822.19
Meeting / Seminar / course expense		25.80
Association memberships	546.05	347.85
Legal & professional fees	13.00	48.00
Consultancy	1,380.00	
Card payment charges	534.02	328.87
Postage & Stationery	815.96	534.27
	61,073.13	52,264.24
Excess income over operational expenditure	14,182.34	8,606.32
Expenditure - project		
Top floor	6,619.26	253.72
First floor	207.31	
Basement		1,647.24
Water wheel		48.31
Mining & quarrying	369.47	
Boiler removal	2,535.45	
Wrigley 3 wheel truck	110.08	465.32
Pre-industrial textile display		49.20
Staircase project		15,000.00
Small exhibition area net	119.39	6,287.28
Steam generation for Power room	2,100.00	1,124.81
Industrial age textiles	10,200.00	1,329.00
Cork & Leather displays	161.66	
Environmental monitoring		386.66
	22,422.62	110.16
	22,422.62	26,701.70
Transferred to / (from) accumulated funds	(8,240.28)	(18,095.38)

Calderdale Industrial Museum Association  
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Financial Report for the year to 31 December 2022

	Period 1 Jan to 31 Dec 2022		Period 1 Jan to 31 Dec 2021	
BALANCE SHEET	At 31/12/2022		At 31/12/2021	
Accumulating Fund				
Opening balance	66,456.44		84,551.82	
Excess / (deficit) of expenditure over income for the period	(8,240.28)		(18,095.38)	
Closing balance (See note 1)	<u>58,216.16</u>		<u>66,456.44</u>	
Represented by				
Current assets				
Bank	50,981.31		62,003.13	
Cash by treasurer at museum	303.32		303.32	
	<u>51,284.63</u>		<u>62,306.45</u>	
Debtors	2,018.00		970.00	
Gift Aid due from HMRC				
Prepayments	4,769.78		4,625.30	
Stock of goods at lower of cost or net realisable value	<u>1,959.31</u>	60,031.72	<u>1,969.52</u>	69,871.27
Current liabilities				
Trade Creditors	(973.32)		848.62	
Accruals & Other creditor	1,381.04		1,531.28	
Prepaid Members subscriptions	981.00		491.00	
Payroll creditor	426.84	1,815.56	<u>543.93</u>	3,414.83
	<u>58,216.16</u>		<u>66,456.44</u>	
Note 1	Accumulating fund is made up of:-			
	Unrestricted funds		58,216.16	
	Restricted funds		66,456.44	
	GBN			
	Past to future grant			
	<u>58,216.16</u>		<u>66,456.44</u>	

#### Independent Examiner's report

In connection with my examination of the above report, 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 2011 Charities Act and
  - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act have not been met or
- (2) to which, in my opinion, attention should be drawn in order to enable proper understanding of the accounts to be reached

L Jeffrey  
Independent Examiner

20-Sep-23

Table 2: Statement of financial activities

		Unrestricted	Restricted	Endowment	Total funds	Prior period
A	Income and endowments from					
A1	Donations & Legacy	3,581.09			3,581.09	1,798.72
A2	Charitable activities	46,603.90			46,603.90	44,168.13
A3	Other trading activities	25,070.48			25,070.48	14,903.71
A4	Investments					
A5	Other					
	Total	75,255.47			75,255.47	60,870.56
B	Expenditure on					
B1	Raising funds	188.75			188.75	90.00
B2	Charitable activities	60,884.38			60,884.38	52,174.24
B3	Other - Enhancement to collection / building	22,422.62			22,422.62	26,701.70
B4	Net Gains / losses on investment					
	Net income / expenditure	(8,240.28)			(8,240.28)	(18,095.38)
C	Transfer between funds	-			-	
	Other recognised gains / losses	-			-	
D1	Gains / losses on revaluation of fixed assets	-			-	
D2	Actuarial gains / losses on defined benefit pension schemes	-			-	
D3	Other gains losses	-			-	
E	Net movement of funds					
	Funds b/f	66,456.44			66,456.44	84,551.82
	Funds c/f	58,216.16			58,216.16	66,456.44