

# 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 2024

and

Unaudited filleted financial statements

31 December 2024

and

Independently Examined Financial Report

for the year ended 31 December 2024

## **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 2024**

The directors present their report with the financial statements of the company for the year ended 31 December 2024.

#### **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.

Following the pandemic 2023 was our first full year of trading without restrictions. Visitor numbers have returned to pre-pandemic levels.

#### **Directors**

The Directors shown below have held office during the whole of the period from 31 December 2022 to the date of this report except where noted.

Mr T J Kirker

Mr D Capper

Mr S Crowther

Mr C R Watson

Mr T Hardaker

Mr B Wadsworth

Mr R Lewis

Mr D Millichope

Mrs E Dunn

Mr A S Guthrie (Appointed July 2024)

Ms J M McDonough (Appointed July 2024)

#### **B Wadsworth**

Chairman

17 July 2025

**Company registration number: 08422411**

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

**Unaudited filleted financial statements**

**31 December 2024**

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

**Contents**

	<b>Page</b>
Directors and other information	<b>1</b>
Statement of financial position	<b>2</b>

**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 T Hardaker  
Mr B Wadsworth  
Mr R A Lewis  
Mr D Millichope  
Mrs E Dunn  
Mr A S Guthrie  
Ms J McDonough

**Secretary**

Mr R A Lewis

**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 2024**

	2024		2023
	£	£	£
Fixed Assets	<u>1,424</u>		<u>1,780</u>
Current assets	117,375		104,997
Prepayments and accrued income	4,949		4,479
	<hr/>		<hr/>
		122,324	109,476
Creditors: amounts falling due within one year		(7,957)	(3,091)
Creditors: amounts falling due after one year		(1,335)	(1,098)
		<hr/>	<hr/>
<b>Net current assets</b>		113,032	105,287
		<hr/>	<hr/>
<b>Total assets less current liabilities</b>		114,456	107,067
		<hr/>	<hr/>
<b>Net assets</b>		114,456	107,067
		<hr/>	<hr/>
<b>Capital and reserves</b>		114,456	107,067
		<hr/>	<hr/>

For the year ending 31 December 2023 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 10 July 2024, 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.

Colindale Industrial Museum Association  
Company Limited by Guarantee No 040241  
Registered Charity no 1105058

Financial Report for the year to 31 December 2024

		Period 1 Jan to 31 Dec 2024	Period 1 Jan to 31 Dec 2023
Income & Expenditure Account	QH %		
<b>Income</b>			
Members' subscriptions		6,488.58	3,666.00
Donations		888.58	600.15
Other donations		1,799.40	3,355.69
CHBC Grants receivable		11,000.00	21,000.00
CHBC Covid 19 Leisure Business Grant			
Interest received		709.08	80.87
Grants received		-	
Gift aid from CHBC		7,500.00	
Profits on social activities			
Income from talks		239.08	36.30
School visit income		1,559.09	1,800.00
Sundry income		1,731.05	131.00
Rose tin		4,766.58	6,680.00
Admission charges		18,215.68	26,030.00
Cold and catering			
Less cost of ingredients & equipment		18,228.78	21,802.60
		(7,289.80)	(7,874.20)
<b>sale of goods</b>	<b>62.68%</b>	<b>11,009.57</b>	<b>7,886.40</b>
Less cost of goods sold		(1,407.80)	(6,098.81)
	<b>11.96%</b>	<b>1,891.23</b>	<b>1,413.69</b>
		<b>71,817.96</b>	<b>60,268.49</b>
<b>Expenditure - operational</b>			
Travel costs		21,862.34	20,763.68
Travel costs		196.48	463.47
Electricity		4,588.28	4,488.34
Gas		7,879.44	6,993.98
Rent / Rates & Rates SD		308.26	344.31
Insurance		6,076.23	6,778.99
Security (staffing)		678.69	778.37
Alarm services		1,468.20	4,347.33
Lift maintenance		284.88	284.33
Telephone & internet		818.93	1,343.36
Reception costs			
ICT/IT/Security Network		71.73	361.83
Plumbing & electrical maintenance		6,389.68	7,682.91
Office equipment / depreciation		288.88	89.69
Display equipment and materials		84.28	583.96
Educational materials		660.95	1,389.47
Storage costs		200.48	760.48
IT expenditure		2,180.89	2,446.89
HRD / First aid		8.30	284.58
Red-clot provision		100.00	186.89
Sundry expense		279.15	278.04
Lending Costs		60.00	
Charitable donations			
Promotional expense		691.00	2,113.89
Heating / Gasoil / sound expense		11.50	
Association memberships		238.71	367.88
Legal & professional fees		98.70	247.04
Consultancy			
Cash payment charges		611.84	717.87
Postage & Stationery		735.47	946.61
		<b>62,781.87</b>	<b>61,580.23</b>
<b>Excess income over operational expenditure</b>		<b>11,883.89</b>	<b>3,687.22</b>

Financial Report for the year to 31 December 2024

	Period 1 Jan to 31 Dec 2024	Period 1 Jan to 31 Dec 2023
<b>Expenditure – project</b>		
Top floor	1,160.80	1,188.36
First floor	585.29	111.84
Basement	88.06	
Water wheel	9.47	
Hiring & quarrying		
Boiler removed		
Angley 3-wheel track		215.39
Pre-industrial bottle display		
Statocore project		
Small exhibition area rent	39.80	
Steam generation for Power room	26,130.00	1,208.88
Industrial age bottles		
Coke & Lignite displays	231.66	
Volunteer noon refreshment	7.00	184.85
	<u>27,244.17</u>	<u>3,108.04</u>
Transferred to / (from) consolidated funds	<u>(3,587.28)</u>	<u>(1,000.60)</u>



	Period 1 Jan to 31 Dec 2024	Period 1 Jan to 31 Dec 2023
<b>BALANCE SHEET</b>	<b>At 31/12/2024</b>	<b>At 31/12/2023</b>
Accumulating Fund		
Opening balance	64,777.20	65,436.83
Excess / (deficit) of expenditure over income for the period	<u>28,387.28</u>	<u>(5,839.67)</u>
Closing balance (See note 2)	<u>93,164.48</u>	<u>59,597.16</u>
Represented by		
Assets		
Office equipment	1,404.38	1,768.68
Current assets		
Bank	44,779.48	52,278.35
Cash	44,629.36	48,888.87
at museum	<u>305.89</u>	<u>303.32</u>
	<u>130,877.20</u>	<u>132,453.54</u>
Debtors	3,727.79	2,840.76
Gifts not due from IPCHM		
Prepayments	5,249.04	4,479.54
Stock of goods at lower of cost or net realisable value	<u>3,886.48</u>	<u>1,480.34</u>
	<u>123,958.51</u>	<u>111,255.38</u>
Current liabilities		
Trade Creditors	252.77	303.38
Accruals & Other Creditors	5,796.54	1,209.88
Int Liability / (asset)	(261.42)	155.34
Prepaid Members subscriptions	1,980.00	155.89
Payroll creditor	303.44	297.74
Loan	1,125.00	1,684.30
	<u>9,096.33</u>	<u>4,196.44</u>
	<u>114,862.18</u>	<u>115,058.94</u>
Note 1		
Accumulating fund is made up of:-		
Unrestricted funds	47,888.26	57,136.54
Restricted Funds		
Full Green Ahead Fund	44,174.84	43,890.00
CHC Grant	1,400.00	1,900.00
York Museum Trust	<u>1,200.00</u>	<u></u>
	<u>114,862.18</u>	<u>115,058.94</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 136 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) in which, in my opinion, attention should be drawn to order to enable proper understanding of the accounts to be reached

L. Jeffrey ACMA  
Independent Examiner

20 Jan 25

Registered number: 08422411

**CALDERDALE INDUSTRIAL MUSEUM ASSOCIATION  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2024**

**Calderdale Industrial Museum Association**  
**Balance Sheet**  
**As At 31 December 2024**

**Registered number:** 08422411

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Fixed assets	1,424	1,780
Current assets	117,375	104,997
Prepayments and accrued income	4,949	4,479
Creditors: Amounts Falling Due Within One Year	(7,957)	(3,091)
<b>NET CURRENT ASSETS</b>	<b>114,367</b>	<b>106,385</b>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>	<b>115,791</b>	<b>108,165</b>
Creditors: Amounts Falling Due After More Than One Year	(1,335)	(1,098)
<b>NET ASSETS</b>	<b>114,456</b>	<b>107,067</b>
<b>RESERVES</b>	<b>114,456</b>	<b>107,067</b>

**Notes**

**1. General Information**

Calderdale Industrial Museum Association is a private company, limited by guarantee, incorporated in England & Wales, registered number 08422411. The registered office is Calderdale Industrial Museum, Square Road, Halifax, HX1 1QG.

**2. Average Number of Employees**

Average number of employees, including directors, during the year was: 1 (2023: 1)

**3. Company limited by guarantee**

The company is limited by guarantee and has no share capital.

Every member of the company undertakes to contribute to the assets of the company, in the event of a winding up, such an amount as may be required not exceeding £1.

**Calderdale Industrial Museum Association**  
**Balance Sheet (continued)**  
**As At 31 December 2024**

---

For the year ending 31 December 2024 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the micro-entity provisions and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

On behalf of the board



Mr R A Lewis

Director

29th August 2025



Financial Report for the year to 31 December 2024

		Period 1 Jan to 31 Dec 2024	Period 1 Jan to 31 Dec 2023
Income & Expenditure Account	GM %		
<b>Income</b>			
Members' subscriptions		4,466.50	3,616.00
Donations		888.50	609.13
Other donations		2,794.45	3,263.69
CMBC Grants receivable		15,000.00	15,000.00
CMBC Covid 19 Leisure Business Grant			
Interest received		729.20	80.87
Grants received		-	
Gift aid from HMRC		7,505.30	
Surplus on social activities			
Income from talks		236.00	36.70
School visit income		1,558.00	1,800.00
Sundry income		1,731.05	125.00
Room hire		4,766.50	9,680.00
Admission charges		18,215.86	20,038.58
Café and catering		19,220.35	15,802.82
Less cost of ingredients & equipment		(7,180.98)	(7,814.39)
	62.64%	12,039.37	7,988.43
Sale of goods		5,470.06	6,658.81
Less cost of goods sold		(1,477.83)	(3,246.76)
	72.98%	3,992.23	3,412.05
		<u>73,922.96</u>	<u>65,650.45</u>
<b>Expenditure - operational</b>			
Payroll costs		21,982.34	20,763.62
Travel costs		196.18	403.47
Electricity		4,566.39	4,180.34
Gas		7,970.44	6,393.96
Rent / Rates & Halifax BID		328.26	344.21
Insurances		6,376.33	6,778.95
Statutory testing		636.69	778.37
Alarm services		2,460.22	4,147.33
Lift maintenance		264.06	284.33
Telephone & internet		818.93	1,143.16
Reception costs			
CCTV/Tannoy/ Network		717.12	361.03
Museum & artifacts maintenance		9,384.68	7,662.91
Office equipment / depreciation		356.00	89.00
Display equipment and materials		64.39	503.95
Educational materials		693.95	1,184.47
Storage costs		230.40	702.40
IT expenditure		2,160.00	2,446.00
H&S / First aid		8.32	284.58
Bad debt provision	-	100.00	480.00
Sundry expense		295.15	270.54
Leasing Costs		60.00	
Charitable donations			
Promotional expense		891.00	2,111.89
Meeting / Seminar / course expense		31.50	
Association memberships		238.71	357.00
Legal & professional fees		98.70	247.14
Consultancy			
Card payment charges		811.84	717.97
Postage & Stationery		719.47	946.61
		<u>62,261.07</u>	<u>63,583.23</u>
Excess income over operational expenditure		<u>11,661.89</u>	<u>2,067.22</u>

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

Financial Report for the year to 31 December 2024

	Period 1 Jan to 31 Dec 2024	Period 1 Jan to 31 Dec 2023
Expenditure - project		
Top floor	2,169.80	1,188.36
First floor	585.29	11.04
Basement	55.06	
Water wheel	9.47	
Mining & quarrying		
Boiler removal		
Wrigley 3 wheel truck		215.39
Pre-industrial textile display		
Staircase project		
Small exhibition area net	39.92	
Steam generation for Power room	18,150.99	1,528.00
Industrial age textiles		
Cork & Leather displays	231.64	
Volunteer room refurbishment	7.00	164.05
	<hr/> 21,249.17	<hr/> 3,106.84
Transferred to / (from) accumulated funds	<hr/> <hr/> (9,587.28)	<hr/> <hr/> (1,039.62)

Financial Report for the year to 31 December 2024

	Period 1 Jan to 31 Dec 2024	Period 1 Jan to 31 Dec 2023
<b>BALANCE SHEET</b>		
	At 31/12/2024	At 31/12/2023
Accumulating Fund		
Opening balance	64,377.20	65,416.82
Excess / (deficit) of expenditure over income for the period	(9,587.28)	(1,039.62)
Closing balance (See note 1)	<u>54,789.92</u>	<u>64,377.20</u>
Represented by		
Assets		
Office equipment	1,424.00	1,780.00
Current assets		
Bank	44,279.48	52,279.35
Cash FSA fund	64,870.01	48,090.87
at museum	303.84	303.32
	<u>110,877.33</u>	<u>102,453.54</u>
Debtors	3,727.70	2,842.76
Gift Aid due from HMRC		
Prepayments	5,249.01	4,478.54
Stock of goods at lower of cost or net realisable value	<u>3,696.46</u>	<u>1,481.14</u>
	123,550.50	111,255.98
Current liabilities		
Trade Creditors	232.77	553.38
Accruals & Other creditor	5,756.51	1,328.98
VAT liability / (asset)	(197.42)	155.34
Prepaid Members subscriptions	1,760.00	163.00
Payroll creditor	207.44	297.74
Lease	1,335.00	1,691.00
	<u>9,094.30</u>	<u>4,189.44</u>
	<u>114,456.20</u>	<u>107,066.54</u>
Note 1 Accumulating fund is made up of:-		
Unrestricted funds	47,589.26	57,176.54
Restricted funds		
Full Steam Ahead Fund	64,174.94	47,990.00
CFFC Grant	1,450.00	1,900.00
York Museums Trust	<u>1,242.00</u>	
	<u>114,456.20</u>	<u>107,066.54</u>

**Independent Examiner's report**

Inconnection 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 ACMA  
Independent Examiner

15-Jul-25