

MELTHAM CARLILE LIMITED

England & Wales · Charity number 1169679

Details

Status	Registered
Legal form	Charitable company
Company number	08928970
Registered	2016-10-14
Register	View on the Charity Commission register

Contact

Address	Meltham Carlile Ltd The Carlile Institute Huddersfield Road Meltham Holmfirth HD9 4AG
Phone	07706678730
Email	hello@carlileinstitute.co.uk
Website	www.carlileinstitute.co.uk

Activities

Objects: THE CHARITY'S OBJECTS ARE SPECIFICALLY RESTRICTED TO THE FOLLOWING:- (1) TO FURTHER OR BENEFIT THE RESIDENTS OF MELTHAM AND THE NEIGHBOURHOOD, WITHOUT DISTINCTION OF SEX, SEXUAL ORIENTATION, RACE OR OF POLITICAL, RELIGIOUS OR OTHER OPINIONS BY ASSOCIATING TOGETHER THE SAID RESIDENTS 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 OBJECTIVE OF IMPROVING THE CONDITIONS OF LIFE FOR THE RESIDENTS. (2) IN FURTHERANCE OF THESE OBJECTS BUT NOT OTHERWISE, THE TRUSTEES SHALL HAVE POWER:(I) TO ESTABLISH OR SECURE THE ESTABLISHMENT OF A COMMUNITY CENTRE AND TO MAINTAIN OR MANAGE OR CO-OPERATE WITH ANY STATUTORY AUTHORITY IN THE MAINTENANCE AND MANAGEMENT OF SUCH A CENTRE FOR ACTIVITIES PROMOTED BY THE CHARITY IN FURTHERANCE OF THE ABOVE OBJECTS.

Activities: On behalf of the residents of the Township of Meltham, the Trustees of this charity maintain and manage the Carlile Institute in Meltham.

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services
- **What:** General Charitable Purposes, Arts/culture/heritage/science, Recreation
- **Who:** Children/young People, Elderly/old People, People With Disabilities, Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- Kirklees

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£45,021	£35,890	-	-
2024-03-31	£46,426	£44,768	-	-
2023-03-31	£48,067	£37,515	-	-
2022-03-31	£81,425	£40,488	-	-
2021-03-31	£89,769	£56,234	-	-

Trustees

Name	Role	Appointed
PAUL GRENVILLE WHITE	Chair	2014-03-07
Ann Jurczynszyn		2016-11-14
CHARLES ROGER GREAVES		2014-03-07
COUNCILLOR JEAN WRATHALL		2015-04-01
Kate Buchanan		2015-03-01
Patricia O'Brien		2017-09-01
RICHARD JORDAN NOON		2014-03-07
STEPHEN WILLIAM LAMB		2015-09-01

Accounts

Our ref: KW/DS/MELT002/2025

1st December 2025

Mr R J Noon
Meltham Carlile Limited
Carlile Institute
54 Huddersfield Road
Meltham
Holmfirth
HD9 4AE

Dear Mr Noon

Financial Statements to sign – Year ended 31 March 2025

We are pleased to upload the following to your Open Space:-

1. Two copies of the financial statements for the year ended 31 March 2025, being the full accounts, and the abbreviated accounts which will be filed with Companies House. Please examine the accounts carefully. If you are satisfied that the accounts are correct please approve both sets within Open Space.
2. Letter of Representation which the Institute and Regulatory Authorities require us to have. Please review the letter and approve within Open Space.

When these matters have been completed we will upload a final dated version of the accounts to your Open Space. If you would also like to receive a printed and bound set of accounts please let us know.

If you have any queries in connection with these matters, please do not hesitate to give us a call.

Yours sincerely

Dan Smith
SMH Sheards

REGISTERED COMPANY NUMBER: 08928970 (England and Wales)
REGISTERED CHARITY NUMBER: 1169679

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025
FOR
MELTHAM CARLILE LIMITED

SMH Sheards
Vernon House
40 New North Road
Huddersfield
West Yorkshire
HD1 5LS

MELTHAM CARLILE LIMITED

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for the year ended 31 March 2025

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**REPORT OF THE TRUSTEES
for the year ended 31 March 2025**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

1. The company converted to a charity in October 2016 and changed its name to Meltham Carlile Ltd. from Meltham Carlile CIC which was first incorporated on 7th March 2014. Its objectives remain the same, as stated in the Articles, are to carry out activities which benefit the community in particular (without limitation) to acquire land, own, lease, let, manage, charge, dispose of, transfer and otherwise deal in real property (both leasehold and freehold); and repair, renovate, clean and rehabilitate existing buildings within the community and make them accessible to the members of the community and/or allow the use of them for the benefit of the members of the community.
2. The company is 'not for profit'. The company is not established or conducted for private gain: any surplus or assets are used principally for the benefit of the community.
3. There were three director/trustees at the company's founding, Richard Noon, Charles Greaves and Paul White. This number has grown as additional director/trustees have joined, increasing the connections to the wider community and strengthening the expertise and skills of the Board. It was also decided to invite two directors selected by and from Meltham Town Council, in order to ensure close working relationships between the two organisations. These are currently Cllr Jean Wrathall and Cllr Kate Buchanan. The Board also has up to three members selected by the Meltham Carlile Community Support Group. These are Ann Jurczynszyn and Pat O'Brien. Stephen Lamb has joined the Board and as well as being an active member of the community also offers a wealth of expertise in audit and compliance.
4. The principal activity of the company/charity has been to acquire The Carlile Institute in Meltham, a 'community asset transfer', from Kirklees Metropolitan Council (this was completed in 2014), and to renovate, repair and remodel The Carlile Institute so that it functions as a multi-purpose community building. Funding was received in capital grants from Kirklees Council, Meltham Town Council, The Valleys Area Committee, Crossroads (a Meltham based community charity) and more latterly from Power to Change (part of the Big Lottery). There have been other funds from donations and sponsorship and income generated from use of the space within the building.
5. We took possession of the building in July 2014 and have since created contemporary spaces for a new Post Office, Library, Town Council offices, dance studio, a small business centre and three community rooms which offer flexible spaces, including events and performance space in the Jubilee Room.

**REPORT OF THE TRUSTEES
for the year ended 31 March 2025**

ACHIEVEMENTS AND PERFORMANCE

Our objectives for the year

1. To ensure that there is full use of the building in ways that match our aims and objectives.
2. Our other year to year objectives remain, to manage the rooms and space in The Carlile Institute for the benefit of the Meltham community.
3. To raise sufficient funds to pay for the building's running costs.
4. To raise additional capital funding in order to pay for continued repair and future renovations works to the Institute.
5. To employ both volunteers and contractors to clean, maintain, prepare and open rooms for community uses.
6. To continue to provide a home for the relocated Town Library, Post Office and Meltham Town Council in the building.
7. To support both new and existing community activities and groups with quality space as well as enable them to develop and improve.

Our objectives and achievements during the year

1. Financially we've not received any grants or external financial support this year. All our income has come from rents and fees/donations at the Institute, which confirms that our community business is self-sustainable without financial support from other agencies.
2. It is our eleventh year, and we are on top of the improvement works to the building. We have continued with relatively minor repairs that are inevitable with a building of this nature. We have not progressed the project to extend the building, partly due to lower demand for community space but also as we ponder what may work best for us in the future.
3. Meltham Town Council and the Town's Library are back in full operation in the building and alongside the Post Office are a very important parts of our community offer.
4. The community business/charity continues to perform very well. We have maintained our community network in Meltham and this helps us respond effectively to many of the needs of the local community. We continue to be indebted to the hard work and commitment of Richard Noon who has been tireless in his pursuit of our goals, but also with the exemplary support from both the Board members and other volunteers in our Community Support Group for which we are very grateful.

**REPORT OF THE TRUSTEES
for the year ended 31 March 2025**

FINANCIAL REVIEW

Review of the year

1. As stated earlier, our principal activity is to renovate and modernise The Carlile Institute, so that it functions as a multi-use community building. Since the beginning of the project we have received just short of £500,000 in capital grants from the sources listed in the introduction. We have spent more than this on works to renovate and remodel the building, with the balance coming from our trading activity (ie rents and donations)
2. Our balance sheet now indicates that we have net assets of c£346,000, the main part of which is the building. Much of the building is used for community purposes which has a low commercial value and hence our last property valuation of £276,000 is lower than the amount spent on renovation. Nevertheless, we now have a significantly improved and repaired building which is functioning to a high level and just under £123,000 cash at the bank and in hand.
3. Our rents and fees have been much the same this year, slightly lower than some previous years, which was mainly due to turnover of tenants in the Business Centre. A number of our costs are down such as repairs and renewals of £8,419 but our electricity and gas bills have been much higher (plus £3k) due to increases in charges. Despite our net income being similar to last year our reserves have grown by a further £16,000.
4. We still have some niggling issues with drainage and general repair, and inevitable with a building of this age we'll need to keep investing in repairs and improvements in the future. We want to continue the possibility of extending the building to provide some additional space.
5. In conclusion the community business/charity is in good financial health with the asset of a transformed Carlile Institute, which is home to a myriad of community services and a range of rooms enabling wide and varied community activities and events. We now have very healthy reserves and the prospect of generating a continuous surplus in future years.

FUTURE PLANS

1. We aim to build on our earlier successes and where possible increase our revenue from rents and fees from both the commercial and community activities, as well as increasing the amount and variety of community activities and events within the Institute.
2. Any surplus in our earnings from revenue activities will support further improvements to the building. We now have significant reserves which will not only fund future repair works and renewals but fund possible extensions to the building.
3. We will continue to ensure that The Carlile Institute is managed efficiently and effectively for the benefit of the Town's residents.
4. The Board will keep under review our governance model in order to ensure that it is fit for purpose and is effectively engaged with the community and is commensurate with our charitable status.
5. We will continue to meet monthly and recruit further Directors/Trustees where this will strengthen our collective skills and expertise as well as improve our community network.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

We are a company limited by guarantee, with charitable status and have the same board structure that we envisaged from the start with a Board of nine Director/Trustees. This includes the original three founding members, two Board members selected by Meltham Town Council every four years, three members selected by The Meltham Carlile Support Group and the final member, selected by the chair, to provide particular skills that may be missing from the Board.

**REPORT OF THE TRUSTEES
for the year ended 31 March 2025**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Decision making

The Board meets monthly with regular reports on finances, progress on refurbishment works, management of buildings, including health and safety issues, governance issues and updates from the Support Group on the community activities and events.

Wider network

We do not have any employees, relying instead on volunteers to manage the administration of the charity and the management of the building. Most of this work is undertaken by Richard Noon and Paul White under the guidance of the Board. We have contractors for cleaning and maintenance of the fire safety and security of the building. We also employ Sheards, Chartered Accountants, for advice and annual accounts; Ridley and Hall, Solicitors, for legal advice and lease documents; Bramleys, Chartered Surveyors, for advice on rentals and property valuations.

From the start we have had a wide network within our community and have encouraged community volunteers to support both the management of the project and the building, as well as in developing and running new community activities and events in the building. Much of this has been successfully achieved by the Meltham Carlile Support Group whose membership is open and inclusive and welcomes anyone committed to sustaining the future of The Carlile Institute. This group meets monthly, organises events and manages the letting of the community rooms ensuring the rooms are prepared for activities and events. The group also promote The Carlile Institute and its opportunities to the wider community.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

08928970 (England and Wales)

Registered Charity number

1169679

Registered office

Carlile Institute
54 Huddersfield Road
Meltham
Holmfirth
West Yorkshire
HD9 4AE

Trustees

Ms K Buchanan
C R Greaves
Mrs A Jurczynszyn
S Lamb
R J Noon
P G White
Mrs J Wrathall
Mrs P F O'Brien

MELTHAM CARLILE LIMITED

**REPORT OF THE TRUSTEES
for the year ended 31 March 2025**

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner

SMH Sheards
Vernon House
40 New North Road
Huddersfield
West Yorkshire
HD1 5LS

Approved by order of the board of trustees on 1 December 2025 and signed on its behalf by:

P G White - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
MELTHAM CARLILE LIMITED**

Independent examiner's report to the trustees of Meltham Carlile Limited ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2025.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Kevin Winterburn

SMH Sheards
Vernon House
40 New North Road
Huddersfield
West Yorkshire
HD1 5LS

Date:

MELTHAM CARLILE LIMITED**STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 31 March 2025**

	Notes	Unrestricted fund £	Restricted funds £	2025 Total funds £	2024 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		5,001	-	5,001	6,301
Charitable activities					
Operational activities		40,020	-	40,020	40,125
Total		45,021	-	45,021	46,426
EXPENDITURE ON					
Raising funds		-	-	-	2,066
Charitable activities					
Operational activities		35,890	5,487	41,377	42,702
Total		35,890	5,487	41,377	44,768
NET INCOME/(EXPENDITURE)		9,131	(5,487)	3,644	1,658
RECONCILIATION OF FUNDS					
Total funds brought forward		114,737	227,643	342,380	340,722
TOTAL FUNDS CARRIED FORWARD		123,868	222,156	346,024	342,380

The notes form part of these financial statements

MELTHAM CARLILE LIMITED**BALANCE SHEET****31 March 2025**

	Notes	Unrestricted fund £	Restricted funds £	2025 Total funds £	2024 Total funds £
FIXED ASSETS					
Tangible assets	5	13,326	222,156	235,482	241,731
CURRENT ASSETS					
Debtors	6	-	-	-	432
Cash at bank and in hand		123,094	-	123,094	106,906
		<u>123,094</u>	<u>-</u>	<u>123,094</u>	<u>107,338</u>
CREDITORS					
Amounts falling due within one year	7	(12,552)	-	(12,552)	(6,689)
NET CURRENT ASSETS		<u>110,542</u>	<u>-</u>	<u>110,542</u>	<u>100,649</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>123,868</u>	<u>222,156</u>	<u>346,024</u>	<u>342,380</u>
NET ASSETS		<u>123,868</u>	<u>222,156</u>	<u>346,024</u>	<u>342,380</u>
FUNDS	8				
Unrestricted funds				123,868	114,737
Restricted funds				222,156	227,643
TOTAL FUNDS				<u>346,024</u>	<u>342,380</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2025 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

MELTHAM CARLILE LIMITED

BALANCE SHEET - continued
31 March 2025

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 1 December 2025 and were signed on its behalf by:

A Jurczynszyn - Trustee

R J Noon - Trustee

P G White - Trustee

The notes form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 March 2025

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention, as modified by the revaluation of certain assets.

The company was awarded charitable status on 14 October 2016. The financial statements have been prepared in accordance with the guidelines as set out above. This included the restatement of comparative figures to agree with the required formats. The property at Meltham Carlile, previously classified as an investment property, is now included within freehold property as it has a mixed use, being used both for the generation of revenue, and for the charity's own use.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	over the expected useful life of 50 years
Fixtures and fittings	20% on cost
Computer equipment	33% on reducing balance

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Impairment

Fixed assets are subject to review for impairment when there is an indication of a reduction in their carrying value. Any impairment is recognised in the SOFA in the year in which it occurs.

NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 March 2025

2. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2025	2024
	£	£
Depreciation - owned assets	6,249	6,438
	<u>6,249</u>	<u>6,438</u>

3. TRUSTEES' REMUNERATION AND BENEFITS

Trustees' benefits for the year ended 31 March 2024 amounted to £Nil, the amount for the year ended 31 March 2023 was £Nil.

There was no trustees' remuneration for the year ended 31 March 2024 nor for the year ended 31 March 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2025 nor for the year ended 31 March 2024.

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	6,301	-	6,301
Charitable activities			
Operational activities	40,125	-	40,125
Total	<u>46,426</u>	<u>-</u>	<u>46,426</u>
EXPENDITURE ON			
Raising funds	2,066	-	2,066
Charitable activities			
Operational activities	37,215	5,487	42,702
Total	<u>39,281</u>	<u>5,487</u>	<u>44,768</u>
NET INCOME/(EXPENDITURE)	7,145	(5,487)	1,658
RECONCILIATION OF FUNDS			
Total funds brought forward	107,592	233,130	340,722
TOTAL FUNDS CARRIED FORWARD	<u>114,737</u>	<u>227,643</u>	<u>342,380</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 March 2025

5. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Computer equipment £	Totals £
COST				
At 1 April 2024 and 31 March 2025	276,766	26,384	2,884	306,034
DEPRECIATION				
At 1 April 2024	38,530	23,006	2,767	64,303
Charge for year	5,535	676	38	6,249
At 31 March 2025	44,065	23,682	2,805	70,552
NET BOOK VALUE				
At 31 March 2025	232,701	2,702	79	235,482
At 31 March 2024	238,236	3,378	117	241,731

The land and buildings were valued by Bramleys Estate Agents on 20th October 2017.

The historical cost of the land and buildings is £502,533 (2017 £498,184). The property is being depreciated over its estimated useful life of 50 years, starting 1 April 2017.

Kirklees Council holds a charge of £100,000 dated 3rd September 2014 over the land and buildings at Carlile Institute.

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Trade debtors	-	432

NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 March 2025

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Bonds held	1,148	1,013
VAT	7,940	2,684
Accrued expenses	3,464	2,992
	<u>12,552</u>	<u>6,689</u>

8. MOVEMENT IN FUNDS

	At 1.4.24	Net movement in funds	At 31.3.25
	£	£	£
Unrestricted funds			
General fund	114,737	9,131	123,868
Restricted funds			
Kirklees Council			
	71,693	-	71,693
Meltham Town Council	16,871	-	16,871
Power to Change (Capital)	139,079	(5,487)	133,592
	<u>227,643</u>	<u>(5,487)</u>	<u>222,156</u>
TOTAL FUNDS	<u>342,380</u>	<u>3,644</u>	<u>346,024</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	45,021	(35,890)	9,131
Restricted funds			
Power to Change (Capital)	-	(5,487)	(5,487)
	<u>45,021</u>	<u>(41,377)</u>	<u>3,644</u>
TOTAL FUNDS	<u>45,021</u>	<u>(41,377)</u>	<u>3,644</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 March 2025

8. MOVEMENT IN FUNDS - continued**Comparatives for movement in funds**

	At 1.4.23 £	Net movement in funds £	At 31.3.24 £
Unrestricted funds			
General fund	107,592	7,145	114,737
Restricted funds			
Kirklees Council			
	71,693	-	71,693
Meltham Town Council	16,871	-	16,871
Power to Change (Capital)	144,566	(5,487)	139,079
	<u>233,130</u>	<u>(5,487)</u>	<u>227,643</u>
TOTAL FUNDS	<u><u>340,722</u></u>	<u><u>1,658</u></u>	<u><u>342,380</u></u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	46,426	(39,281)	7,145
Restricted funds			
Power to Change (Capital)	-	(5,487)	(5,487)
	<u>-</u>	<u>(5,487)</u>	<u>(5,487)</u>
TOTAL FUNDS	<u><u>46,426</u></u>	<u><u>(44,768)</u></u>	<u><u>1,658</u></u>

NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 March 2025

8. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.23 £	Net movement in funds £	At 31.3.25 £
Unrestricted funds			
General fund	107,592	16,276	123,868
Restricted funds			
Kirklees Council			
	71,693	-	71,693
Meltham Town Council	16,871	-	16,871
Power to Change (Capital)	144,566	(10,974)	133,592
	<u>233,130</u>	<u>(10,974)</u>	<u>222,156</u>
TOTAL FUNDS	<u><u>340,722</u></u>	<u><u>5,302</u></u>	<u><u>346,024</u></u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	91,447	(75,171)	16,276
Restricted funds			
Power to Change (Capital)	-	(10,974)	(10,974)
	<u>91,447</u>	<u>(86,145)</u>	<u>5,302</u>
TOTAL FUNDS	<u><u>91,447</u></u>	<u><u>(86,145)</u></u>	<u><u>5,302</u></u>

All restricted funds were of a capital nature, provided for the purpose of the initial acquisition and the subsequent development of the building at Meltham Carlile. Due to the revaluation of the property in these accounts the reduction in the value of the property has been allocated across the restricted funds.

9. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2025.

MELTHAM CARLILE LIMITED**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 31 March 2025**

	2025 £	2024 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	1	1,301
Meltham Town Council library	5,000	5,000
	<u>5,001</u>	<u>6,301</u>
Charitable activities		
Rental income	40,020	40,125
	<u>40,020</u>	<u>40,125</u>
Total incoming resources	<u>45,021</u>	<u>46,426</u>
EXPENDITURE		
Support costs		
Management		
Rates and water	3,382	3,509
Insurance	2,375	3,111
Light and heat	11,102	7,886
Telephone	600	552
Advertising	550	798
Sundries	1,430	3,710
Repairs and renewals	8,419	10,355
Household cleaning	2,999	3,595
Subscriptions	491	439
Rent	-	1,300
Depreciation of freehold property	5,535	5,535
Depreciation of fixtures and fittings	676	844
Depreciation of computer equipment	39	58
	<u>37,598</u>	<u>41,692</u>
Finance		
Bank charges	-	7
VAT surcharges	1,079	501
	<u>1,079</u>	<u>508</u>
Governance costs		
Accountancy fees	2,700	2,568
	<u>2,700</u>	<u>2,568</u>
Total resources expended	<u>41,377</u>	<u>44,768</u>
Net income	<u><u>3,644</u></u>	<u><u>1,658</u></u>

This page does not form part of the statutory financial statements

Our ref: KW/DS/MELT002/2025

14th November 2025

The Trustees
Meltham Carlile Limited
Carlile Institute
54 Huddersfield Road
Meltham
Holmfirth
HD9 4AE

Dear Trustees

During the course of the preparation of your accounts for the period ending 31 March 2025, the following representations were made to us by the management and trustees. Please read these representations and if you agree with our understanding, please sign and return a copy of this letter to us as confirmation of this.

Representation

1. We have fulfilled our responsibilities as trustees under the Companies Act 2006 and Charities Act 2011 for preparing financial statements, in accordance with the applicable financial reporting framework (FRS 102 and the FRS 102 Charity SORP), that give a true and fair view and for making accurate representations to you as our Independent Examiners and for the financial statements which you have prepared on our behalf for the charity.
2. We confirm that all accounting records have been made available to you for the purpose of your examination, in accordance with your terms of engagement, and that all the transactions undertaken by the charity have been properly reflected and recorded in the accounting records. All other records and related information, including minutes of all management, trustees' and members' meetings, have been made available to you. We have given you unrestricted access to persons within the charity in order to obtain examination evidence and have provided any additional information that you have requested for the purposes of your examination.
3. We acknowledge that it is a criminal offence to make a false statement in this regard, and where any trustee either makes a false statement; is aware that the statement is false; is reckless in preventing this statement; or fails to take reasonable steps to prevent the trustees' report from being approved, we acknowledge that each trustee will be guilty of a criminal offence.
4. We confirm the charity has satisfactory title to all assets and there are no liens or encumbrances on the assets, except for those disclosed in the financial statements.
5. We confirm that significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable.

6. We confirm that we have no plans or intentions that may materially alter the carrying value and, where relevant, the fair value measurements or classification of assets and liabilities reflected in the financial statements.
7. We confirm that the charity has no liabilities or contingent liabilities other than those disclosed in the financial statements
8. We confirm that all known actual or possible litigation and claims whose effects should be considered when preparing the financial statements have been disclosed to the examiner and accounted for and disclosed in accordance with the applicable financial reporting framework.
9. We confirmed that there had been no events since the balance sheet date which required disclosing or which would materially affect the amounts in the accounts, other than those already disclosed or included in the accounts.
10. We confirm that we are aware that a related party of the charity is a person or organisation which either (directly or indirectly) controls, has joint control of, or significantly influences the charity or vice versa and as a result will include: trustees/directors, other key management, close family and other business interests of the previous.
We confirm that there have been no material transactions with related parties.
11. We confirm that all related party relationships and transactions have been accounted for and disclosed in accordance with the applicable financial reporting framework.
12. We confirm that the company has had, at no time during the year, any arrangement, transaction or agreement to provide credit facilities (including loans, quasi-loans or credit transactions) for trustees, nor to guarantee or provide security for such matters.
13. We confirm that the company has not contracted for any capital expenditure other than as disclosed in the accounts.
14. We confirm we are not aware of any possible or actual instance of non-compliance with those laws and regulations which provide a legal framework within which the entity conducts its activities and which are central to the entity's ability to conduct its activities.
15. We acknowledge our responsibility for the design and implementation of internal controls to prevent and detect fraud. We confirm that we have disclosed to you the results of our own risk assessment that the financial statements may be misstated as a result of fraud
16. We confirm that there have been no actual or suspected instances of fraud involving trustees, management, or employees who have a significant role in internal control or that could have a material effect on the financial statements. You also confirm that you are not aware of any allegations of fraud by former trustees, employees, regulators, or others.
17. We confirm that, having considered our expectations and intentions for the next 12 months the charity's financial statements should be prepared on the going concern basis on the grounds that current and future sources of funding or support will be more than adequate for the charity's needs.
18. We confirm that all grants, donations and other income, including those subject to special terms or conditions or received for restricted purposes, have been notified to you. There have been no breaches of terms or conditions during the period regarding the application of such income.

19. We confirm that we are not aware of any matters of material significance that should be reported to the Charity Commission.
20. We confirm the following specific representations made to you during the course of your examination relating to:
- a. As at 31st March 2025 the petty cash balance was £70.
21. We acknowledge our legal responsibilities regarding disclosure of information to you as examiners and confirm that:
- so far as each trustee is aware, there is no relevant examination information of which you as examiners are unaware; and
 - each trustee has taken all the steps that they ought to have taken as a trustee to make themselves aware of any relevant examination information and to establish that you are aware of that information.

We confirm that the above representations are made on the basis of enquiries of management and staff with relevant knowledge and experience (and, where appropriate of supporting documentation) sufficient to satisfy us that we can properly make each of the above representations to you and that to the best of our knowledge and belief they accurately reflect the representations made to you by the trustees during the course of your examination.

Yours faithfully

..... Trustee – Mr P G White

..... Trustee – Mrs J Wrathall

..... Trustee – Mr R J Noon

..... Date

Signed on behalf of the board

Accounts

REGISTERED COMPANY NUMBER: 08928970 (England and Wales)
REGISTERED CHARITY NUMBER: 1169679

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024
FOR
MELTHAM CARLILE LIMITED

SMH Sheards
Vernon House
40 New North Road
Huddersfield
West Yorkshire
HD1 5LS

MELTHAM CARLILE LIMITED

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for the year ended 31 March 2024

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**REPORT OF THE TRUSTEES
for the year ended 31 March 2024**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

1. The company converted to a charity in October 2016 and changed its name to Meltham Carlile Ltd. from Meltham Carlile CIC which was first incorporated on 7th March 2014. Its objectives remain the same, as stated in the Articles, are to carry out activities which benefit the community in particular (without limitation) to acquire land, own, lease, let, manage, charge, dispose of, transfer and otherwise deal in real property (both leasehold and freehold); and repair, renovate, clean and rehabilitate existing buildings within the community and make them accessible to the members of the community and/or allow the use of them for the benefit of the members of the community.

2. The company is 'not for profit'. The company is not established or conducted for private gain: any surplus or assets are used principally for the benefit of the community.

3. There were three director/trustees at the company's founding, Richard Noon, Charles Greaves and Paul White. This number has grown as additional director/trustees have joined, increasing the connections to the wider community and strengthening the expertise and skills of the Board. It was also decided to invite two directors selected by and from Meltham Town Council, in order to ensure close working relationships between the two organisations. These are currently Cllr Jean Wrathall and Cllr Kate Buchanan. The Board also has up to three members selected by the Meltham Carlile Community Support Group. These are Ann Jurczynszyn and Pat O'Brien. Stephen Lamb has joined the Board and as well as being an active member of the community also offers a wealth of expertise in audit and compliance.

4. The principal activity of the company/charity has been to acquire The Carlile Institute in Meltham, a 'community asset transfer', from Kirklees Metropolitan Council (this was completed in 2014), and to renovate, repair and remodel The Carlile Institute so that it functions as a multi-purpose community building. Funding was received in capital grants from Kirklees Council, Meltham Town Council, The Valleys Area Committee, Crossroads (a Meltham based community charity) and more latterly from Power to Change (part of the Big Lottery). There have been other funds from donations and sponsorship and income generated from use of the space within the building.

5. We took possession of the building in July 2014 and have since created contemporary spaces for a new Post Office, Library, Town Council offices, dance studio, a small business centre and three community rooms which offer flexible spaces, including events and performance space in the Jubilee Room.

**REPORT OF THE TRUSTEES
for the year ended 31 March 2024**

ACHIEVEMENT AND PERFORMANCE

Our objectives for the year

1. To ensure that there is full use of the building in ways that satisfy our aims and objectives.
2. Our other year to year objectives remain, to manage the rooms and space in The Carlile Institute for the benefit of the Meltham community.
3. To raise sufficient funds to pay for the building's running costs.
4. To raise additional capital funding in order to pay for continued repair and future renovations works to the Institute.
5. To employ both volunteers and contractors to clean, maintain as well as prepare and open rooms for community uses.
6. To continue to provide a home for the relocated Town Library, Post Office and Meltham Town Council in the building.
7. To support both new and existing community activities and groups with quality space as well as enable them to develop and improve.

Our objectives and achievements during the year

1. Financially we've not received any grants or external financial support this year. All our income has come from rents and fees/donations at the Institute, which confirms that our community business is self-sustainable without financial support from other agencies.
2. It is our tenth year, and we are on top of the improvement works to the building. We have continued with relatively minor repairs that are inevitable with a building of this nature. We have not progressed the project to extend the building, partly due to lower demand for community space but also as we ponder what may work best for us in the future.
3. Meltham Town Council and the Town's Library are back in full operation in the building and alongside the Post Office are a very important parts of our community offer.
4. The community business/charity continues to perform very well. We have maintained our community network in Meltham and this helps us respond effectively to many of the needs of the local community. We continue to be indebted to the hard work and commitment of Richard Noon who has been tireless in his pursuit of our goals, but also with the exemplary support from both the Board members and other volunteers in our Community Support Group for which we are very grateful.

**REPORT OF THE TRUSTEES
for the year ended 31 March 2024**

FINANCIAL REVIEW

Review of the year

1. As stated earlier, our principal activity is to renovate and modernise The Carlile Institute, so that it functions as a multi-use community building. Since the beginning of the project we have received just short of £500,000 in capital grants from the sources listed in the introduction. We have spent more than this on works to renovate and remodel the building, with the balance coming from our trading activity (ie rents and donations)
2. Our balance sheet now indicates that we have net assets of c£340,000, the main part of which is the building. Much of the building is used for community purposes which has a low commercial value and hence our current property valuation of £276,000 is lower than the amount spent on renovation. Nevertheless, we now have a significantly improved and repaired building which is functioning to a high level and just under £107,000 cash at the bank and in hand.
3. Our rents and fees have been slightly lower this year which was mainly due to turnover of tenants in the Business Centre and at the same time we have had higher costs in repairs and renewals of £10,355 (£6,000 higher), which was as a consequence of changes to our gas supply, new gas boilers and electrical works. Despite our net income being nearly £9,000 down compared with the previous year our cash reserves have grown by over £11,000.
4. We still have some niggling issues with drainage and general repair, and inevitable with a building of this age we'll need to keep investing in repairs and improvements in the future. We want to continue the possibility of extending the building to provide some additional space.
5. In conclusion the community business/charity is in good financial health with the asset of a transformed Carlile Institute, which is home to a myriad of community services and a range of rooms enabling wide and varied community activities and events. We now have very healthy reserves and the prospect of generating a continuous surplus in future years.

FUTURE PLANS

1. We aim to build on our earlier successes and where possible increase our revenue from rents and fees from both the commercial and community activities, as well as increasing the amount and variety of community activities and events within the Institute.
2. Any surplus in our earnings from revenue activities will support further improvements to the building. We now have significant reserves which will not only fund future repair works and renewals but fund possible extensions to the building.
3. We will continue to ensure that The Carlile Institute is managed efficiently and effectively for the benefit of the Town's residents.
4. The Board will keep under review our governance model in order to ensure that it is fit for purpose and is effectively engaged with the community and is commensurate with our charitable status.
5. We will continue to meet monthly and recruit further Directors/Trustees where this will strengthen our collective skills and expertise as well as improve our community network.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

We are a company limited by guarantee, with charitable status and have the same board structure that we envisaged from the start with a Board of nine Director/Trustees. This includes the original three founding members, two Board members selected by Meltham Town Council every four years, three members selected by The Meltham Carlile Support Group and the final member, selected by the chair, to provide particular skills that may be missing from the Board.

**REPORT OF THE TRUSTEES
for the year ended 31 March 2024**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Decision making

The Board meets monthly with regular reports on finances, progress on refurbishment works, management of buildings, including health and safety issues, governance issues and updates from the Support Group on the community activities and events.

Wider network

We do not have any employees, relying instead on volunteers to manage the administration of the charity and the management of the building. Most of this work is undertaken by Richard Noon and Paul White under the guidance of the Board. We have contractors for cleaning and maintenance of the fire safety and security of the building. We also employ Sheards, Chartered Accountants, for advice and annual accounts; Ridley and Hall, Solicitors, for legal advice and lease documents; Bramleys, Chartered Surveyors, for advice on rentals and property valuations.

From the start we have had a wide network within our community and have encouraged community volunteers to support both the management of the project and the building, as well as in developing and running new community activities and events in the building. Much of this has been successfully achieved by the Meltham Carlile Support Group whose membership is open and inclusive and welcomes anyone committed to sustaining the future of The Carlile Institute. This group meets monthly, organises events and manages the letting of the community rooms ensuring the rooms are prepared for activities and events. The group also promote The Carlile Institute and its opportunities to the wider community.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

08928970 (England and Wales)

Registered Charity number

1169679

Registered office

Carlile Institute
54 Huddersfield Road
Meltham
Holmfirth
West Yorkshire
HD9 4AE

Trustees

Ms K Buchanan
C R Greaves
Mrs A Jurczynszyn
S Lamb
R J Noon
P G White
Mrs J Wrathall
Mrs P F O'Brien

MELTHAM CARLILE LIMITED

**REPORT OF THE TRUSTEES
for the year ended 31 March 2024**

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner

SMH Sheards
Vernon House
40 New North Road
Huddersfield
West Yorkshire
HD1 5LS

Approved by order of the board of trustees on 28 March 2025 and signed on its behalf by:

P G White - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF MELTHAM CARLILE LIMITED

Independent examiner's report to the trustees of Meltham Carlile Limited ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2024.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Kevin Winterburn

SMH Sheards
Vernon House
40 New North Road
Huddersfield
West Yorkshire
HD1 5LS

28 March 2025

MELTHAM CARLILE LIMITED**STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 31 March 2024**

	Notes	Unrestricted fund £	Restricted funds £	2024 Total funds £	2023 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		6,301	-	6,301	5,457
Charitable activities					
Operational activities		40,125	-	40,125	42,610
Total		46,426	-	46,426	48,067
EXPENDITURE ON					
Raising funds		2,066	-	2,066	-
Charitable activities					
Operational activities		37,215	5,487	42,702	37,515
Total		39,281	5,487	44,768	37,515
NET INCOME/(EXPENDITURE)		7,145	(5,487)	1,658	10,552
RECONCILIATION OF FUNDS					
Total funds brought forward		107,592	233,130	340,722	330,170
TOTAL FUNDS CARRIED FORWARD		114,737	227,643	342,380	340,722

The notes form part of these financial statements

MELTHAM CARLILE LIMITED

BALANCE SHEET
31 March 2024

	Notes	Unrestricted fund £	Restricted funds £	2024 Total funds £	2023 Total funds £
FIXED ASSETS					
Tangible assets	5	14,088	227,643	241,731	248,169
CURRENT ASSETS					
Debtors	6	432	-	432	2,425
Cash at bank and in hand		106,906	-	106,906	95,024
		107,338	-	107,338	97,449
CREDITORS					
Amounts falling due within one year	7	(6,689)	-	(6,689)	(4,896)
NET CURRENT ASSETS		100,649	-	100,649	92,553
TOTAL ASSETS LESS CURRENT LIABILITIES		114,737	227,643	342,380	340,722
NET ASSETS		114,737	227,643	342,380	340,722
FUNDS	8				
Unrestricted funds				114,737	107,592
Restricted funds				227,643	233,130
TOTAL FUNDS				342,380	340,722

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2024 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

MELTHAM CARLILE LIMITED

BALANCE SHEET - continued
31 March 2024

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 28 March 2025 and were signed on its behalf by:

A Jurczyszyn - Trustee

R J Noon - Trustee

P G White - Trustee

The notes form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 March 2024

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention, as modified by the revaluation of certain assets.

The company was awarded charitable status on 14 October 2016. The financial statements have been prepared in accordance with the guidelines as set out above. This included the restatement of comparative figures to agree with the required formats. The property at Meltham Carlile, previously classified as an investment property, is now included within freehold property as it has a mixed use, being used both for the generation of revenue, and for the charity's own use.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	over the expected useful life of 50 years
Fixtures and fittings	20% on cost
Computer equipment	33% on reducing balance

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Impairment

Fixed assets are subject to review for impairment when there is an indication of a reduction in their carrying value. Any impairment is recognised in the SOFA in the year in which it occurs.

NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 March 2024

2. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2024	2023
	£	£
Depreciation - owned assets	6,438	6,677
	<u> </u>	<u> </u>

3. TRUSTEES' REMUNERATION AND BENEFITS

Trustees' benefits for the year ended 31 March 2024 amounted to £Nil, the amount for the year ended 31 March 2023 was £Nil.

There was no trustees' remuneration for the year ended 31 March 2024 nor for the year ended 31 March 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2024 nor for the year ended 31 March 2023.

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	5,457	-	5,457
Charitable activities			
Operational activities	42,610	-	42,610
Total	<u>48,067</u>	<u>-</u>	<u>48,067</u>
EXPENDITURE ON			
Charitable activities			
Operational activities	32,028	5,487	37,515
NET INCOME/(EXPENDITURE)	16,039	(5,487)	10,552
RECONCILIATION OF FUNDS			
Total funds brought forward	91,553	238,617	330,170
TOTAL FUNDS CARRIED FORWARD	<u>107,592</u>	<u>233,130</u>	<u>340,722</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 March 2024

5. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Computer equipment £	Totals £
COST				
At 1 April 2023 and 31 March 2024	276,766	26,384	2,884	306,034
DEPRECIATION				
At 1 April 2023	32,994	22,162	2,709	57,865
Charge for year	5,536	844	58	6,438
At 31 March 2024	38,530	23,006	2,767	64,303
NET BOOK VALUE				
At 31 March 2024	238,236	3,378	117	241,731
At 31 March 2023	243,772	4,222	175	248,169

The land and buildings were valued by Bramleys Estate Agents on 20th October 2017.

The historical cost of the land and buildings is £502,533 (2017 £498,184). The property is being depreciated over its estimated useful life of 50 years, starting 1 April 2017.

Kirklees Council holds a charge of £100,000 dated 3rd September 2014 over the land and buildings at Carlile Institute.

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Trade debtors	432	360
Town council debtor	-	2,065
	432	2,425

NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 March 2024

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Bonds held	1,013	1,723
VAT	2,684	489
Accrued expenses	2,992	2,684
	<u>6,689</u>	<u>4,896</u>

8. MOVEMENT IN FUNDS

	At 1.4.23	Net movement in funds	At 31.3.24
	£	£	£
Unrestricted funds			
General fund	107,592	7,145	114,737
Restricted funds			
Kirklees Council			
	71,693	-	71,693
Meltham Town Council	16,871	-	16,871
Power to Change (Capital)	144,566	(5,487)	139,079
	<u>233,130</u>	<u>(5,487)</u>	<u>227,643</u>
TOTAL FUNDS	<u>340,722</u>	<u>1,658</u>	<u>342,380</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	46,426	(39,281)	7,145
Restricted funds			
Power to Change (Capital)	-	(5,487)	(5,487)
	<u>46,426</u>	<u>(44,768)</u>	<u>1,658</u>
TOTAL FUNDS	<u>46,426</u>	<u>(44,768)</u>	<u>1,658</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 March 2024

8. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.22 £	Net movement in funds £	At 31.3.23 £
Unrestricted funds			
General fund	91,553	16,039	107,592
Restricted funds			
Kirklees Council			
	71,693	-	71,693
Meltham Town Council	16,871	-	16,871
Power to Change (Capital)	150,053	(5,487)	144,566
	<u>238,617</u>	<u>(5,487)</u>	<u>233,130</u>
TOTAL FUNDS	<u><u>330,170</u></u>	<u><u>10,552</u></u>	<u><u>340,722</u></u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	48,067	(32,028)	16,039
Restricted funds			
Power to Change (Capital)	-	(5,487)	(5,487)
	<u>-</u>	<u>(5,487)</u>	<u>(5,487)</u>
TOTAL FUNDS	<u><u>48,067</u></u>	<u><u>(37,515)</u></u>	<u><u>10,552</u></u>

NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 March 2024

8. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.22 £	Net movement in funds £	At 31.3.24 £
Unrestricted funds			
General fund	91,553	23,184	114,737
Restricted funds			
Kirklees Council			
	71,693	-	71,693
Meltham Town Council	16,871	-	16,871
Power to Change (Capital)	150,053	(10,974)	139,079
	<u>238,617</u>	<u>(10,974)</u>	<u>227,643</u>
TOTAL FUNDS	<u><u>330,170</u></u>	<u><u>12,210</u></u>	<u><u>342,380</u></u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	94,493	(71,309)	23,184
Restricted funds			
Power to Change (Capital)	-	(10,974)	(10,974)
	<u>94,493</u>	<u>(82,283)</u>	<u>12,210</u>
TOTAL FUNDS	<u><u>94,493</u></u>	<u><u>(82,283)</u></u>	<u><u>12,210</u></u>

All restricted funds were of a capital nature, provided for the purpose of the initial acquisition and the subsequent development of the building at Meltham Carlile. Due to the revaluation of the property in these accounts the reduction in the value of the property has been allocated across the restricted funds.

9. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2024.

MELTHAM CARLILE LIMITED**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 31 March 2024**

	2024 £	2023 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	1,301	457
Meltham Town Council library	5,000	5,000
	<u>6,301</u>	<u>5,457</u>
Charitable activities		
Rental income	40,125	42,610
	<u>46,426</u>	<u>48,067</u>
Total incoming resources		
	46,426	48,067
EXPENDITURE		
Charitable activities		
Bad debts	-	250
Support costs		
Management		
Rates and water	3,509	3,761
Insurance	3,111	3,120
Light and heat	7,886	9,395
Telephone	552	462
Advertising	798	104
Sundries	3,710	2,604
Repairs and renewals	10,355	4,222
Household cleaning	3,595	3,878
Subscriptions	439	379
Purchases	-	263
Rent	1,300	-
Depreciation of freehold property	5,535	5,535
Depreciation of fixtures and fittings	844	1,055
Depreciation of computer equipment	58	86
	<u>41,692</u>	<u>34,864</u>
Finance		
Bank charges	7	1
VAT surcharges	501	-
	<u>508</u>	<u>1</u>

This page does not form part of the statutory financial statements

MELTHAM CARLILE LIMITED

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 31 March 2024

	2024	2023
	£	£
Finance		
Governance costs		
Accountancy fees	2,568	2,400
Total resources expended	44,768	37,515
Net income	1,658	10,552

This page does not form part of the statutory financial statements

Our ref: KW/DS/MELT002/2024

21st March 2024

The Trustees
Meltham Carlile Limited
Carlile Institute
54 Huddersfield Road
Meltham
Holmfirth
HD9 4AE

Dear Trustees

During the course of the preparation of your accounts for the period ending 31 March 2024, the following representations were made to us by the management and trustees. Please read these representations and if you agree with our understanding, please sign and return a copy of this letter to us as confirmation of this.

Representation

1. We have fulfilled our responsibilities as trustees under the Companies Act 2006 and Charities Act 2011 for preparing financial statements, in accordance with the applicable financial reporting framework (FRS 102 and the FRS 102 Charity SORP), that give a true and fair view and for making accurate representations to you as our Independent Examiners and for the financial statements which you have prepared on our behalf for the charity.
2. We confirm that all accounting records have been made available to you for the purpose of your examination, in accordance with your terms of engagement, and that all the transactions undertaken by the charity have been properly reflected and recorded in the accounting records. All other records and related information, including minutes of all management, trustees' and members' meetings, have been made available to you. We have given you unrestricted access to persons within the charity in order to obtain examination evidence and have provided any additional information that you have requested for the purposes of your examination.
3. We acknowledge that it is a criminal offence to make a false statement in this regard, and where any trustee either makes a false statement; is aware that the statement is false; is reckless in preventing this statement; or fails to take reasonable steps to prevent the trustees' report from being approved, we acknowledge that each trustee will be guilty of a criminal offence.
4. We confirm the charity has satisfactory title to all assets and there are no liens or encumbrances on the assets, except for those disclosed in the financial statements.
5. We confirm that significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable.

6. We confirm that we have no plans or intentions that may materially alter the carrying value and, where relevant, the fair value measurements or classification of assets and liabilities reflected in the financial statements.
7. We confirm that the charity has no liabilities or contingent liabilities other than those disclosed in the financial statements
8. We confirm that all known actual or possible litigation and claims whose effects should be considered when preparing the financial statements have been disclosed to the examiner and accounted for and disclosed in accordance with the applicable financial reporting framework.
9. We confirmed that there had been no events since the balance sheet date which required disclosing or which would materially affect the amounts in the accounts, other than those already disclosed or included in the accounts.
10. We confirm that we are aware that a related party of the charity is a person or organisation which either (directly or indirectly) controls, has joint control of, or significantly influences the charity or vice versa and as a result will include: trustees/directors, other key management, close family and other business interests of the previous.
We confirm that there have been no material transactions with related parties.
11. We confirm that all related party relationships and transactions have been accounted for and disclosed in accordance with the applicable financial reporting framework.
12. We confirm that the company has had, at no time during the year, any arrangement, transaction or agreement to provide credit facilities (including loans, quasi-loans or credit transactions) for trustees, nor to guarantee or provide security for such matters.
13. We confirm that the company has not contracted for any capital expenditure other than as disclosed in the accounts.
14. We confirm we are not aware of any possible or actual instance of non-compliance with those laws and regulations which provide a legal framework within which the entity conducts its activities and which are central to the entity's ability to conduct its activities.
15. We acknowledge our responsibility for the design and implementation of internal controls to prevent and detect fraud. We confirm that we have disclosed to you the results of our own risk assessment that the financial statements may be misstated as a result of fraud
16. We confirm that there have been no actual or suspected instances of fraud involving trustees, management, or employees who have a significant role in internal control or that could have a material effect on the financial statements. You also confirm that you are not aware of any allegations of fraud by former trustees, employees, regulators, or others.
17. We confirm that, having considered our expectations and intentions for the next 12 months the charity's financial statements should be prepared on the going concern basis on the grounds that current and future sources of funding or support will be more than adequate for the charity's needs.
18. We confirm that all grants, donations and other income, including those subject to special terms or conditions or received for restricted purposes, have been notified to you. There have been no breaches of terms or conditions during the period regarding the application of such income.

19. We confirm that we are not aware of any matters of material significance that should be reported to the Charity Commission.

20. We confirm the following specific representations made to you during the course of your examination relating to:

a. As at 31st March 2024 the petty cash balance was £70.

21 We acknowledge our legal responsibilities regarding disclosure of information to you as examiners and confirm that:

- so far as each trustee is aware, there is no relevant examination information of which you as examiners are unaware; and
- each trustee has taken all the steps that they ought to have taken as a trustee to make themselves aware of any relevant examination information and to establish that you are aware of that information.

We confirm that the above representations are made on the basis of enquiries of management and staff with relevant knowledge and experience (and, where appropriate of supporting documentation) sufficient to satisfy us that we can properly make each of the above representations to you and that to the best of our knowledge and belief they accurately reflect the representations made to you by the trustees during the course of your examination.

Yours faithfully

..... Trustee – Mr P G White

..... Trustee – Mrs J Wrathall

..... Trustee – Mr R J Noon

..... Date

Signed on behalf of the board

Accounts

REGISTERED COMPANY NUMBER: 08928970 (England and Wales)
REGISTERED CHARITY NUMBER: 1169679

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023
FOR
MELTHAM CARLILE LIMITED

Sheards
Chartered Accountants
Vernon House
40 New North Road
Huddersfield
West Yorkshire
HD1 5LS

MELTHAM CARLILE LIMITED

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for the year ended 31 March 2023**

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**REPORT OF THE TRUSTEES
for the year ended 31 March 2023**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

1. The company converted to a charity in October 2016 and changed its name to Meltham Carlile Ltd. from Meltham Carlile CIC which was first incorporated on 7th March 2014. Its objectives remain the same, as stated in the Articles, are to carry out activities which benefit the community in particular (without limitation) to acquire land, own, lease, let, manage, charge, dispose of, transfer and otherwise deal in real property (both leasehold and freehold); and repair, renovate, clean and rehabilitate existing buildings within the community and make them accessible to the members of the community and/or allow the use of them for the benefit of the members of the community.

2. The company is 'not for profit'. The company is not established or conducted for private gain: any surplus or assets are used principally for the benefit of the community.

3. There were three director/trustees at the company's founding, Richard Noon, Charles Greaves and Paul White. This number has grown as additional director/trustees have joined, increasing the connections to the wider community and strengthening the expertise and skills of the Board. It was also decided to invite two directors selected by and from Meltham Town Council, in order to ensure close working relationships between the two organisations. These are currently Cllr Jean Wrathall and Cllr Kate Buchanan. The Meltham Carlile Community Support Group also has strong representation on the Board.

4. The principal activity of the company/charity has been to acquire The Carlile Institute in Meltham, a 'community asset transfer', from Kirklees Metropolitan Council (this was completed in 2014), and to renovate, repair and remodel The Carlile Institute so that it may function as a multi-purpose community building. In order to undertake this capital has been raised with grants from Kirklees Council, Meltham Town Council, The Valleys Area Committee, Crossroads (a Meltham based community charity) and more latterly from Power to Change (part of the Big Lottery). There have been other funds from donations and sponsorship and income generated from use of the space within the building.

5. We took possession of the building in July 2014 and have since created contemporary spaces for a new Post Office, Library, Town Council offices, dance studio, a small business centre and three community rooms which offer flexible spaces, including events and performance space in the Jubilee Room.

ACHIEVEMENT AND PERFORMANCE

Our objectives for the year

1. This has been our first full year with no restrictions or impact from the covid pandemic and the building has continued to be full of activity, almost to our maximum capacity, which has been very pleasing.

2. Our other year to year objectives remained, to manage the rooms and space in The Carlile Institute for the benefit of the Meltham community.

3. To raise sufficient funds to pay for the building's running costs.

4. To raise additional capital funding in order to pay for continued repair and future renovations works to the Institute.

5. To employ both volunteers and contractors to clean, maintain as well as prepare and open rooms for community uses.

6. To continue to provide a home for the relocated Town Library, Post Office and Meltham Town Council in the building.

7. To support both new and existing community activities and groups with quality space as well as enable them to develop and improve.

**REPORT OF THE TRUSTEES
for the year ended 31 March 2023**

ACHIEVEMENT AND PERFORMANCE

Our objectives and achievements during the year

1. This year has been very much about a return to some form of normality from the challenges of the covid pandemic and the lockdowns. Despite the pandemic the previous year had been very successful in terms of our ability to attract Government grants and to help in running Meltham's Mutual Aid group (MAG). In fact, much of the community 1. Financially we've not received any grants or external financial support this year. All our income has come from rents and fees/donations at the Institute, which confirms that our community business is self-sustainable without financial support from other agencies.

2. It is our ninth year, and we are on top of the improvement works to the building. We have continued with relatively minor repairs that are inevitable with a building of this nature. This has given us the chance this year to look at possible extensions to the building. As a consequence we commissioned an Architect to look at a number of options to extend. We continue to ponder on what may work best.

3. Meltham Town Council and the Town's Library are now back in full operation in the building and alongside the Post Office are a very important parts of our community offer.

4. The community business/charity continues to perform very well. We have maintained our community network in Meltham and this helped us respond effectively to many of the needs of the local community. We continue to be indebted to the hard work and commitment of Richard Noon who has been tireless in his pursuit of our goals, but also with the exemplary support from both the Board members and other volunteers in our Community Support Group for which we are very grateful.

FINANCIAL REVIEW

Review of the year

1. As stated earlier, our principal activity is to renovate and modernise The Carlile Institute, so that it functions as a multi-use community building. Since the beginning of the project we have received just short of £500,000 in capital grants from the sources listed in the introduction. We have spent more than this on works to renovate and remodel the building, with the balance coming from our trading activity (ie rents and donations)

2. Our balance sheet now indicates that we have net assets of c£340,000, the main part of which is the building. Much of the building is used for community purposes which has a low commercial value and hence our current property valuation of £266,000 which is a lot less than the amount spent on the building works. Nevertheless, we now have a significantly improved and repaired building which is functioning to a high level and over £95,000 cash at bank and in hand.

3. As was commented earlier our rents and fees returned to the full level of c£47,500. However, our overall costs have been lower this year, mainly due to nearly £5,000 less expended on repairs and renewals and despite higher gas and electric bills our expenditure is c £5,500 lower than the previous year resulting in the growth of our reserves by over £16,000.

4. We still have some niggling issues with drainage and general repair. Inevitably with a building of this age there will be a need to keep investing in repairs and improvements in the future and also we want to explore the possibility of extending the building to provide some additional space.

5. In conclusion the community business/charity is in good financial health with the asset of a transformed Carlile Institute, which is home to a myriad of community services and a range of rooms enabling wide and varied community activities and events. We now have very healthy reserves and the prospect of generating a continuous surplus in future years.

**REPORT OF THE TRUSTEES
for the year ended 31 March 2023**

FUTURE PLANS

1. We aim to build on our earlier successes and where possible increase our revenue from rents and fees from both the commercial and community activities, as well as increasing the amount and variety of community activities and events within the Institute.
2. Any surplus in our earnings from revenue activities will support further improvements to the building. We now have significant reserves which will not only fund future repair works and renewals but fund possible extensions to the building.
3. We will continue to ensure that The Carlile Institute is managed efficiently and effectively for the benefit of the Town's residents.
4. The Board will keep under review our governance model in order to ensure that it is fit for purpose and is effectively engaged with the community and is commensurate with our charitable status.
5. We will continue to meet monthly and recruit further Directors/Trustees where this will strengthen our collective skills and expertise as well as improve our community network.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

We are a company limited by guarantee, with charitable status and have the same board structure that we envisaged from the start with a Board of nine Director/Trustees. This includes the original three founding members, two Board members selected by Meltham Town Council every four years, three members selected by The Meltham Carlile Support Group and the final member, selected by the chair, to provide particular skills that may be missing from the Board.

Decision making

The Board meets monthly with regular reports on finances, progress on refurbishment works, management of buildings, including health and safety issues, governance issues and updates from the Support Group on the community activities and events.

Wider network

The community business does not have any employees, relying instead on volunteers to manage the administration of the charity and the management of the building. Most of this work is undertaken by Richard Noon and Paul White under the guidance of the Board. We have contractors for cleaning and maintenance of the fire safety and security of the building. We also employ Sheards, Chartered Accountants, for advice and annual accounts; Ridley and Hall, Solicitors, for legal advice and lease documents; Bramleys, Chartered Surveyors, for advice on rentals and property valuations.

From the start we have had a wide network within our community and have encouraged community volunteers to support both the management of the project and the building, as well as in developing and running new community activities and events in the building. Much of this has been successfully achieved by the Meltham Carlile Support Group whose membership is open and inclusive and welcomes anyone committed to sustaining the future of The Carlile Institute. This group meets monthly, organises events and manages the letting of the community rooms ensuring the rooms are prepared for activities and events. The group also promote The Carlile Institute and its opportunities to the wider community.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

08928970 (England and Wales)

Registered Charity number

1169679

MELTHAM CARLILE LIMITED

**REPORT OF THE TRUSTEES
for the year ended 31 March 2023**

Registered office

Carlile Institute
54 Huddersfield Road
Meltham
Holmfirth
West Yorkshire
HD9 4AE

Trustees

Ms K Buchanan
C R Greaves
Mrs A Jurczynszyn
S Lamb
R J Noon
P G White
Mrs J Wrathall
Mrs P F O'Brien

Company Secretary

Independent Examiner

Sheards
Chartered Accountants
Vernon House
40 New North Road
Huddersfield
West Yorkshire
HD1 5LS

Approved by order of the board of trustees on 22 December 2023 and signed on its behalf by:

P G White - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF MELTHAM CARLILE LIMITED

Independent examiner's report to the trustees of Meltham Carlile Limited ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2023.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Kevin Winterburn

Sheards
Chartered Accountants
Vernon House
40 New North Road
Huddersfield
West Yorkshire
HD1 5LS

22 December 2023

MELTHAM CARLILE LIMITED**STATEMENT OF FINANCIAL ACTIVITIES**
for the year ended 31 March 2023

	Notes	Unrestricted fund £	Restricted funds £	2023 Total funds £	2022 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		5,457	-	5,457	6,012
Charitable activities					
Operational activities		42,610	-	42,610	81,425
Total		<u>48,067</u>	<u>-</u>	<u>48,067</u>	<u>87,437</u>
EXPENDITURE ON					
Charitable activities					
Operational activities		<u>32,028</u>	<u>5,487</u>	<u>37,515</u>	<u>42,888</u>
NET INCOME/(EXPENDITURE)		16,039	(5,487)	10,552	44,549
RECONCILIATION OF FUNDS					
Total funds brought forward		91,553	238,617	330,170	285,621
TOTAL FUNDS CARRIED FORWARD		<u><u>107,592</u></u>	<u><u>233,130</u></u>	<u><u>340,722</u></u>	<u><u>330,170</u></u>

The notes form part of these financial statements

MELTHAM CARLILE LIMITED**BALANCE SHEET**
31 March 2023

	Notes	Unrestricted fund £	Restricted funds £	2023 Total funds £	2022 Total funds £
FIXED ASSETS					
Tangible assets	5	15,039	233,130	248,169	252,589
CURRENT ASSETS					
Debtors	6	2,425	-	2,425	2,470
Cash at bank and in hand		95,024	-	95,024	78,646
		<u>97,449</u>	<u>-</u>	<u>97,449</u>	<u>81,116</u>
CREDITORS					
Amounts falling due within one year	7	(4,896)	-	(4,896)	(3,535)
NET CURRENT ASSETS		<u>92,553</u>	<u>-</u>	<u>92,553</u>	<u>77,581</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>107,592</u>	<u>233,130</u>	<u>340,722</u>	<u>330,170</u>
NET ASSETS		<u>107,592</u>	<u>233,130</u>	<u>340,722</u>	<u>330,170</u>
FUNDS	8				
Unrestricted funds				107,592	91,553
Restricted funds				233,130	238,617
TOTAL FUNDS				<u>340,722</u>	<u>330,170</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

MELTHAM CARLILE LIMITED

BALANCE SHEET - continued
31 March 2023

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 22 December 2023 and were signed on its behalf by:

R J Noon - Trustee

J Wrathall - Trustee

P G White - Trustee

The notes form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 March 2023

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention, as modified by the revaluation of certain assets.

The company was awarded charitable status on 14 October 2016. The financial statements have been prepared in accordance with the guidelines as set out above. This included the restatement of comparative figures to agree with the required formats. The property at Meltham Carlile, previously classified as an investment property, is now included within freehold property as it has a mixed use, being used both for the generation of revenue, and for the charity's own use.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	over the expected useful life of 50 years
Fixtures and fittings	20% on cost
Computer equipment	33% on reducing balance

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Impairment

Fixed assets are subject to review for impairment when there is an indication of a reduction in their carrying value. Any impairment is recognised in the SOFA in the year in which it occurs.

NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 March 2023

2. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2023	2022
	£	£
Depreciation - owned assets	6,677	7,411
	<u> </u>	<u> </u>

3. TRUSTEES' REMUNERATION AND BENEFITS

Trustees' benefits for the year ended 31 March 2023 amounted to £Nil, the amount for the year ended 31 March 2022 was £Nil.

There was no trustees' remuneration for the year ended 31 March 2023 nor for the year ended 31 March 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2023 nor for the year ended 31 March 2022.

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	6,012	-	6,012
Charitable activities			
Operational activities	81,425	-	81,425
Total	<u>87,437</u>	<u>-</u>	<u>87,437</u>
EXPENDITURE ON			
Charitable activities			
Operational activities	37,401	5,487	42,888
NET INCOME/(EXPENDITURE)	50,036	(5,487)	44,549
RECONCILIATION OF FUNDS			
Total funds brought forward	41,517	244,104	285,621
TOTAL FUNDS CARRIED FORWARD	<u>91,553</u>	<u>238,617</u>	<u>330,170</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 March 2023

5. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Computer equipment £	Totals £
COST				
At 1 April 2022	275,557	25,336	2,884	303,777
Additions	1,209	1,048	-	2,257
	<u>276,766</u>	<u>26,384</u>	<u>2,884</u>	<u>306,034</u>
DEPRECIATION				
At 1 April 2022	27,459	21,106	2,623	51,188
Charge for year	5,535	1,056	86	6,677
	<u>32,994</u>	<u>22,162</u>	<u>2,709</u>	<u>57,865</u>
NET BOOK VALUE				
At 31 March 2023	<u>243,772</u>	<u>4,222</u>	<u>175</u>	<u>248,169</u>
At 31 March 2022	<u>248,098</u>	<u>4,230</u>	<u>261</u>	<u>252,589</u>

The land and buildings were valued by Bramleys Estate Agents on 20th October 2017.

The historical cost of the land and buildings is £502,533 (2017 £498,184). The property is being depreciated over its estimated useful life of 50 years, starting 1 April 2017.

Kirklees Council holds a charge of £100,000 dated 3rd September 2014 over the land and buildings at Carlile Institute.

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Trade debtors	360	-
Town council debtor	2,065	2,065
VAT	-	405
	<u>2,425</u>	<u>2,470</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 March 2023

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Bonds held	1,723	763
VAT	489	-
Accrued expenses	2,684	2,772
	<u>4,896</u>	<u>3,535</u>

8. MOVEMENT IN FUNDS

	At 1.4.22	Net movement in funds	At 31.3.23
	£	£	£
Unrestricted funds			
General fund	91,553	16,039	107,592
Restricted funds			
Kirklees Council			
	71,693	-	71,693
Meltham Town Council	16,871	-	16,871
Power to Change (Capital)	150,053	(5,487)	144,566
	<u>238,617</u>	<u>(5,487)</u>	<u>233,130</u>
TOTAL FUNDS	<u>330,170</u>	<u>10,552</u>	<u>340,722</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	48,067	(32,028)	16,039
Restricted funds			
Power to Change (Capital)	-	(5,487)	(5,487)
	<u>48,067</u>	<u>(37,515)</u>	<u>10,552</u>
TOTAL FUNDS	<u>48,067</u>	<u>(37,515)</u>	<u>10,552</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 March 2023

8. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.21 £	Net movement in funds £	At 31.3.22 £
Unrestricted funds			
General fund	41,517	50,036	91,553
Restricted funds			
Kirklees Council			
	71,693	-	71,693
Meltham Town Council	16,871	-	16,871
Power to Change (Capital)	155,540	(5,487)	150,053
	<u>244,104</u>	<u>(5,487)</u>	<u>238,617</u>
TOTAL FUNDS	<u>285,621</u>	<u>44,549</u>	<u>330,170</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	87,437	(37,401)	50,036
Restricted funds			
Power to Change (Capital)	-	(5,487)	(5,487)
	<u>87,437</u>	<u>(42,888)</u>	<u>44,549</u>
TOTAL FUNDS	<u>87,437</u>	<u>(42,888)</u>	<u>44,549</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 March 2023

8. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.21 £	Net movement in funds £	At 31.3.23 £
Unrestricted funds			
General fund	41,517	66,075	107,592
Restricted funds			
Kirklees Council			
	71,693	-	71,693
Meltham Town Council	16,871	-	16,871
Power to Change (Capital)	155,540	(10,974)	144,566
	<u>244,104</u>	<u>(10,974)</u>	<u>233,130</u>
TOTAL FUNDS	<u>285,621</u>	<u>55,101</u>	<u>340,722</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	135,504	(69,429)	66,075
Restricted funds			
Power to Change (Capital)	-	(10,974)	(10,974)
	<u>135,504</u>	<u>(80,403)</u>	<u>55,101</u>
TOTAL FUNDS	<u>135,504</u>	<u>(80,403)</u>	<u>55,101</u>

All restricted funds were of a capital nature, provided for the purpose of the initial acquisition and the subsequent development of the building at Meltham Carlile. Due to the revaluation of the property in these accounts the reduction in the value of the property has been allocated across the restricted funds.

9. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2023.

MELTHAM CARLILE LIMITED**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 31 March 2023**

	2023 £	2022 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	457	1,012
Meltham Town Council library	5,000	5,000
	<u>5,457</u>	<u>6,012</u>
Charitable activities		
Rental income	42,610	43,425
Grants	-	38,000
	<u>42,610</u>	<u>81,425</u>
Total incoming resources	<u>48,067</u>	<u>87,437</u>
EXPENDITURE		
Charitable activities		
Bad debts	250	-
Support costs		
Management		
Rates and water	3,761	4,515
Insurance	3,120	3,395
Light and heat	9,395	7,629
Telephone	462	403
Advertising	104	2,051
Sundries	2,604	819
Repairs and renewals	4,222	9,038
Household cleaning	3,878	4,057
Subscriptions	379	512
Entertaining	-	70
Purchases	263	588
Depreciation of freehold property	5,535	5,511
Depreciation of fixtures and fittings	1,055	1,772
Depreciation of computer equipment	86	128
	<u>34,864</u>	<u>40,488</u>
Finance		
Bank charges	1	-
Governance costs		
Accountancy fees	2,400	2,400
Total resources expended	<u>37,515</u>	<u>42,888</u>
Net income	<u><u>10,552</u></u>	<u><u>44,549</u></u>

This page does not form part of the statutory financial statements

Accounts

REGISTERED COMPANY NUMBER: 08928970 (England and Wales)
REGISTERED CHARITY NUMBER: 1169679

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022
FOR
MELTHAM CARLILE LIMITED

Sheards
Chartered Accountants
Vernon House
40 New North Road
Huddersfield
West Yorkshire
HD1 5LS

MELTHAM CARLILE LIMITED

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for the year ended 31 March 2022**

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**REPORT OF THE TRUSTEES
for the year ended 31 March 2022**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

1. The company converted to a charity in October 2016 and changed its name to Meltham Carlile Limited. Meltham Carlile CIC was first incorporated on 7th March 2014. Its objectives remain the same, as stated in the Articles, are to carry out activities which benefit the community in particular (without limitation) to acquire land, own, lease, let, manage, charge, dispose of, transfer and otherwise deal in real property (both leasehold and freehold); and repair renovate, clean and rehabilitate existing buildings within the community and make them accessible to the members of the community and/or allow the use of them for the benefit of the members of the community.

2. The company is 'not for profit'. The Company is not established or conducted for private gain: any surplus or assets are used principally for the benefit of the community.

3. There were three Director/Trustees at the company's inception; Richard Noon, Charles Greaves and Paul White. This number has grown as additional Director/Trustees have joined, increasing the connections to the wider community and strengthening the expertise and skills of the Board. It was also decided to invite two Directors selected by and from Meltham Town Council, in order to ensure close working relationships between the two organisations. These are currently Cllr Jean Wrathall and Cllr Kate Buchanan. The Board also has three members selected by the Meltham Carlile Community Support Group. These are Robert Pepper, Ann Jurczynszyn and Pat O'Brien. Stephen Lamb has also joined the Board and as an active member of the community offers a wealth of expertise in audit and compliance.

4. The principal activity of the Company/Charity has been to acquire The Carlile Institute in Meltham, as a 'community asset transfer', from Kirklees Metropolitan Council (this was completed in 2014) and renovate, repair and remodel The Institute so that it can function as a multi-purpose community building. In order to undertake this capital has been raised so far from grant funding from Kirklees Council, Meltham Town Council, The Valleys Area Committee, Crossroads (a Meltham based community charity) and more latterly from Power to Change (part of the Big Lottery). There have been other funds received from donations and sponsorship and income generated from use of the space within the building.

5. We have managed the building since we took possession in July 2014 and we have created contemporary spaces for a new Post Office, Library, Town Council offices, dance studio, a small business centre and three community rooms which offer different sizes and flexible space, including an events and performance space in the Jubilee room.

**REPORT OF THE TRUSTEES
for the year ended 31 March 2022**

ACHIEVEMENT AND PERFORMANCE

Our objectives for the year

1. We started the year still under the impact of the covid pandemic and restrictions in terms of activities within the building. However, as the year progressed many of the restrictions were lifted and most, if not all activity returned.
2. Our other year to year objectives remained, to manage the rooms and space in The Carlile Institute for the benefit of the Meltham community
3. To raise sufficient funds to pay for the costs of running the community building.
4. To raise additional capital funding in order to pay for continued repair and renovations works to the Institute.
5. To employ both volunteers and contractors to clean and maintain the facility and ensure that the building is secure and open appropriately for community use.
6. To continue to provide a home for the relocated Town Library, Post Office and Meltham Town Council in the building
7. To support where possible both new and existing community activities, groups and clubs with quality space and enable them to develop and improve.

Our objectives and achievements during the year

1. This year has been very much about a return to some form of normality from the challenges of the covid pandemic and the lockdowns. Despite the pandemic the previous year had been very successful in terms of our ability to attract Government grants and to help in running Meltham's Mutual Aid group (MAG). In fact, much of the community activities returned in the early part of the year, and by the autumn our level of community bookings was possibly higher than before the lockdowns. The support group continued to introduce successful community events including a new programme of 'comedy nights' which have been very well received.
2. This is our eighth year, and we had several outstanding repair and improvement works including a refresh on decorating that we were keen to undertake. The previous year's lockdowns had given us an opportunity to have contractors in the building without disrupting community activity, in particular the Jubilee Room, where we did a complete re-wire with new low energy lighting and stage lighting as well as re varnishing the floor and fitting new opening windows in most of the rooms in the building to improve natural ventilation.
3. Meltham Town Council and the Town's Library, whilst well established in the building, did not re-open until later in the year but continue to be important parts of the Institutes' offer. Fortunately, The Post Office had remained open throughout, providing an essential service and we are hugely grateful to Syed Hussain and his family for doing so in very challenging circumstances.
4. The community business/charity continues to perform well in its eighth year of operation. Because of our established and well networked position, we were able to respond effectively to the needs of the Meltham community. Like last year unexpectedly our finances improved significantly this year, principally because of the receipt of remaining Governments business grants but also because of the decision by 'Power to Change' to change our £30,000 loan to a grant, in recognition of the work the Institute trustees had done in support of the community response to the pandemic. As in previous years we are indebted to the continued hard work and commitment of Richard Noon who has been tireless in his pursuit of our goals, but also with the exemplary support from both the Board members and other volunteers in our Community Support Group for which we are very grateful.
5. Finally, we were sad to see the departure of Robert Pepper to pastures new in Worthing. Robert had been with us from the project's inception and besides chairing the Support Group was also a Trustee and ran our community bookings system. He'll leave a big gap and is sadly missed.

**REPORT OF THE TRUSTEES
for the year ended 31 March 2022**

FINANCIAL REVIEW

Review of the year

1. As was stated earlier our principal activity is to renovate and modernise The Carlile Institute so that it may function as multi use community building, and the accounts confirm that since starting we have now received just short of £500,000 in grants. These have been received from a number of sources, including Meltham Town Council, Kirklees Metropolitan Council, Crossroads, Kirklees Valleys Committee, Power to Change (Big Lottery Fund). We have spent over this sum on Capital works so far in order to achieve the renovation and remodelling of The Institute, with the balance coming from our trading activity (ie rents and donations)

2. Our balance sheet now indicates that we have assets of c£330,000, the main part of which is the building. Much of the building is used for community purposes which does not have a high commercial value and hence our latest property valuation of £266,000 is somewhat less than the amount of work undertaken on the building. Nonetheless we now have a significantly improved and repaired building which is functioning to a high level.

3. As was commented earlier our rental income returned to the full level of £43,500. However, several of our bills were higher such as Business Rates as these returned following the end of the Government's moratorium. A slightly higher repairs and renewals figure of £9,000, up from £6,850 two years ago reflected the need to refresh our decorating and replacing the rear door in the Business Centre and windows in the PO/Library kitchen/toilet as well as several other small jobs.

4. We do still have some niggling issues with drainage and general repair which of course is typical of a building of this vintage. Inevitably there will be a constant need to keep investing in other repairs and improvements in the future and we want to explore the possibility of extending the building to provide some additional storage space.

5. In conclusion the company/charity is in good financial health with the asset of a transformed Carlile Institute which now has the capacity to house a myriad of community services and a range of community rooms and spaces for a wide and an increasing number of community activities and events. We also now have very healthy reserves with the prospect of generating a comfortable financial surplus in future years.

FUTURE PLANS

1. We aim to build on the successes of our eighth year by increasing the revenue from rents from both the commercial and community activities, as well as increasing the amount of community activities and events within the Institute.

2. The increase in our earnings from revenue activities will support further improvements to the building. We also want to build up a reserve fund in order to pay for repair works and renewals in the future as well as explore extensions to the building.

3. We will continue to ensure that the Institute is well managed efficiently and effectively for the benefit of the Town's residents.

4. The Board will keep under review our governance model in order to ensure that it is fit for purpose and is effectively engaged with the community and is commensurate with our charitable status.

5. We will continue to meet on a monthly basis and recruit further Directors/Trustees where this will strengthen our collective skills and expertise as well as improve our community network.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

We are a company limited by guarantee, with charitable status and have the same board structure that we envisaged from the start with a Board of nine Director/Trustees. This includes the original three founding members, two Board members selected by Meltham Town Council every four years, three members selected by The Meltham Carlile Support Group and the final member, selected by the chair, to provide particular skills that may be missing from the Board.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Decision making

The Board meets every month with regular reports on the finances, progress on the refurbishment works, management of the buildings including health and safety issues, governance issues and updates from the Support Group on the community activities and events.

Wider network

The charity does not have any employees, relying instead on volunteers to manage the administration of the charity and the day to day management of the building. Most of this work is undertaken by Richard Noon and Paul White under guidance of the Board. We do have contractors for the building cleaning and maintenance of the fire safety and security of the building. We also employ Sheards, Chartered Accountants for advice and annual accounts; Ridley and Hall, Solicitors for legal advice and lease documents; Bramleys, Chartered Surveyors for advice on rentals and property valuations.

From the start we were keen to have a wide network within our community and also to encourage community volunteers to support both the management of the project and the building, as well as for developing and running new community activities and events in the building. Much of this has been successfully achieved by the Meltham Carlile Support Group whose membership is open and inclusive and welcomes anyone committed to supporting the future of The Carlile Institute. This group also meets monthly, organises events and manages the letting of the community rooms ensuring the rooms are prepared for activities and events. The group also promote The Carlile Institute and its opportunities to the wider community.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

08928970 (England and Wales)

Registered Charity number

1169679

Registered office

Carlile Institute
54 Huddersfield Road
Meltham
Holmfirth
West Yorkshire
HD9 4AE

Trustees

Ms K Buchanan
C R Greaves
Mrs A Jurczynsyn
S Lamb
R J Noon
R E Pepper (resigned 31.8.21)
P G White
Mrs J Wrathall
Mrs P F O'Brien Trustee

Company Secretary

MELTHAM CARLILE LIMITED

**REPORT OF THE TRUSTEES
for the year ended 31 March 2022**

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner

Sheards

Chartered Accountants

Vernon House

40 New North Road

Huddersfield

West Yorkshire

HD1 5LS

Approved by order of the board of trustees on 12 December 2022 and signed on its behalf by:

P G White - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF MELTHAM CARLILE LIMITED

Independent examiner's report to the trustees of Meltham Carlile Limited ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2022.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Kevin Winterburn
FCA
Sheards
Chartered Accountants
Vernon House
40 New North Road
Huddersfield
West Yorkshire
HD1 5LS

12 December 2022

MELTHAM CARLILE LIMITED

STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 31 March 2022

	Notes	Unrestricted fund £	Restricted funds £	2022 Total funds £	2021 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		6,012	-	6,012	5,002
Charitable activities					
Operational activities		81,425	-	81,425	84,767
Total		<u>87,437</u>	<u>-</u>	<u>87,437</u>	<u>89,769</u>
EXPENDITURE ON					
Charitable activities					
Operational activities		37,401	5,487	42,888	56,034
Charitable activities		-	-	-	200
Total		<u>37,401</u>	<u>5,487</u>	<u>42,888</u>	<u>56,234</u>
NET INCOME/(EXPENDITURE)		50,036	(5,487)	44,549	33,535
RECONCILIATION OF FUNDS					
Total funds brought forward		41,517	244,104	285,621	252,086
TOTAL FUNDS CARRIED FORWARD		<u><u>91,553</u></u>	<u><u>238,617</u></u>	<u><u>330,170</u></u>	<u><u>285,621</u></u>

The notes form part of these financial statements

MELTHAM CARLILE LIMITED

BALANCE SHEET
31 March 2022

	Notes	Unrestricted fund £	Restricted funds £	2022 Total funds £	2021 Total funds £
FIXED ASSETS					
Tangible assets	5	13,972	238,617	252,589	258,792
CURRENT ASSETS					
Debtors	6	2,470	-	2,470	3,269
Cash at bank and in hand		78,646	-	78,646	57,226
		81,116	-	81,116	60,495
CREDITORS					
Amounts falling due within one year	7	(3,535)	-	(3,535)	(23,666)
NET CURRENT ASSETS		77,581	-	77,581	36,829
TOTAL ASSETS LESS CURRENT LIABILITIES		91,553	238,617	330,170	295,621
CREDITORS					
Amounts falling due after more than one year	8	-	-	-	(10,000)
NET ASSETS		91,553	238,617	330,170	285,621
FUNDS	10				
Unrestricted funds				91,553	41,517
Restricted funds				238,617	244,104
TOTAL FUNDS				330,170	285,621

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2022 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

MELTHAM CARLILE LIMITED

BALANCE SHEET - continued
31 March 2022

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 12 December 2022 and were signed on its behalf by:

R J Noon - Trustee

J Wrathall - Trustee

P G White - Trustee

The notes form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 March 2022

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention, as modified by the revaluation of certain assets.

The company was awarded charitable status on 14 October 2016. The financial statements have been prepared in accordance with the guidelines as set out above. This included the restatement of comparative figures to agree with the required formats. The property at Meltham Carlile, previously classified as an investment property, is now included within freehold property as it has a mixed use, being used both for the generation of revenue, and for the charity's own use.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	over the expected useful life of 50 years
Fixtures and fittings	20% on cost
Computer equipment	33% on reducing balance

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Impairment

Fixed assets are subject to review for impairment when there is an indication of a reduction in their carrying value. Any impairment is recognised in the SOFA in the year in which it occurs.

NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 March 2022

2. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2022 £	2021 £
Depreciation - owned assets	7,411	7,714

3. TRUSTEES' REMUNERATION AND BENEFITS

Trustees' benefits for the year ended 31 March 2021 amounted to £Nil, the amount for the year ended 31 March 2020 was £Nil.

There was no trustees' remuneration for the year ended 31 March 2021 nor for the year ended 31 March 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2022 nor for the year ended 31 March 2021.

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	5,002	-	5,002
Charitable activities			
Operational activities	84,767	-	84,767
Total	89,769	-	89,769
EXPENDITURE ON			
Charitable activities			
Operational activities	50,547	5,487	56,034
Charitable activities	200	-	200
Total	50,747	5,487	56,234
NET INCOME/(EXPENDITURE)	39,022	(5,487)	33,535
RECONCILIATION OF FUNDS			
Total funds brought forward	2,495	249,591	252,086
TOTAL FUNDS CARRIED FORWARD	41,517	244,104	285,621

NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 March 2022

5. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Computer equipment £	Totals £
COST				
At 1 April 2021	274,349	25,336	2,884	302,569
Additions	1,208	-	-	1,208
	<u>275,557</u>	<u>25,336</u>	<u>2,884</u>	<u>303,777</u>
At 31 March 2022				
DEPRECIATION				
At 1 April 2021	21,948	19,335	2,494	43,777
Charge for year	5,511	1,771	129	7,411
	<u>27,459</u>	<u>21,106</u>	<u>2,623</u>	<u>51,188</u>
At 31 March 2022				
NET BOOK VALUE				
At 31 March 2022	<u>248,098</u>	<u>4,230</u>	<u>261</u>	<u>252,589</u>
At 31 March 2021	<u>252,401</u>	<u>6,001</u>	<u>390</u>	<u>258,792</u>

The land and buildings were valued by Bramleys Estate Agents on 20th October 2017.

The historical cost of the land and buildings is £502,533 (2017 £498,184). The property is being depreciated over its estimated useful life of 50 years, starting 1 April 2017.

Kirklees Council holds a charge of £100,000 dated 3rd September 2014 over the land and buildings at Carlile Institute.

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Town council debtor	2,065	2,065
VAT	405	1,204
	<u>2,470</u>	<u>3,269</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 March 2022

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Other loans (see note 9)	-	20,000
Bonds held	763	1,073
Accrued expenses	2,772	2,593
	<u>3,535</u>	<u>23,666</u>

8. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2022	2021
	£	£
Other loans (see note 9)	-	10,000
	<u>-</u>	<u>10,000</u>

9. LOANS

An analysis of the maturity of loans is given below:

	2022	2021
	£	£
Amounts falling due within one year on demand:		
Power to Change	-	20,000
	<u>-</u>	<u>20,000</u>
Amounts falling between one and two years:		
Power to Change	-	10,000
	<u>-</u>	<u>10,000</u>

The power to change repayable grant of £30,000, previously included within loans, has been changed to a non-repayable grant and all the terms and condition of the grant have now been met. The grant has been reversed from loans payable and shown as grant income in the current year.

10. MOVEMENT IN FUNDS

	At 1.4.21	Net movement in funds	At 31.3.22
	£	£	£
Unrestricted funds			
General fund	41,517	50,036	91,553
Restricted funds			
Kirklees Council			
	71,693	-	71,693
Meltham Town Council	16,871	-	16,871
Power to Change (Capital)	155,540	(5,487)	150,053
	<u>244,104</u>	<u>(5,487)</u>	<u>238,617</u>
TOTAL FUNDS	<u>285,621</u>	<u>44,549</u>	<u>330,170</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 March 2022

10. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	87,437	(37,401)	50,036
Restricted funds			
Power to Change (Capital)	-	(5,487)	(5,487)
TOTAL FUNDS	<u>87,437</u>	<u>(42,888)</u>	<u>44,549</u>

Comparatives for movement in funds

	At 1.4.20 £	Net movement in funds £	At 31.3.21 £
Unrestricted funds			
General fund	2,495	39,022	41,517
Restricted funds			
Kirklees Council	71,693	-	71,693
Meltham Town Council	16,871	-	16,871
Power to Change (Capital)	161,027	(5,487)	155,540
	<u>249,591</u>	<u>(5,487)</u>	<u>244,104</u>
TOTAL FUNDS	<u>252,086</u>	<u>33,535</u>	<u>285,621</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	89,769	(50,747)	39,022
Restricted funds			
Power to Change (Capital)	-	(5,487)	(5,487)
TOTAL FUNDS	<u>89,769</u>	<u>(56,234)</u>	<u>33,535</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 March 2022

10. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.20 £	Net movement in funds £	At 31.3.22 £
Unrestricted funds			
General fund	2,495	89,058	91,553
Restricted funds			
Kirklees Council			
	71,693	-	71,693
Meltham Town Council	16,871	-	16,871
Power to Change (Capital)	161,027	(10,974)	150,053
	<u>249,591</u>	<u>(10,974)</u>	<u>238,617</u>
TOTAL FUNDS	<u>252,086</u>	<u>78,084</u>	<u>330,170</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	177,206	(88,148)	89,058
Restricted funds			
Power to Change (Capital)	-	(10,974)	(10,974)
	<u>177,206</u>	<u>(99,122)</u>	<u>78,084</u>
TOTAL FUNDS	<u>177,206</u>	<u>(99,122)</u>	<u>78,084</u>

All restricted funds were of a capital nature, provided for the purpose of the initial acquisition and the subsequent development of the building at Meltham Carlile. Due to the revaluation of the property in these accounts the reduction in the value of the property has been allocated across the restricted funds.

11. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2022.

MELTHAM CARLILE LIMITED**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 31 March 2022**

	2022 £	2021 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	1,012	2
Meltham Town Council library	5,000	5,000
	<u>6,012</u>	<u>5,002</u>
Charitable activities		
Rental income	43,425	33,756
Grants	38,000	51,011
	<u>81,425</u>	<u>84,767</u>
Total incoming resources	87,437	89,769
EXPENDITURE		
Charitable activities		
Project contribution	-	200
Support costs		
Management		
Rates and water	4,515	1,001
Insurance	3,395	3,133
Light and heat	7,629	7,178
Telephone	403	-
Advertising	2,051	133
Sundries	819	203
Repairs and renewals	9,038	31,081
Household cleaning	4,057	2,433
Computer expenses	-	207
Subscriptions	512	550
Entertaining	70	-
Purchases	588	-
Depreciation of freehold property	5,511	5,487
Depreciation of fixtures and fittings	1,772	2,036
Depreciation of computer equipment	128	192
	<u>40,488</u>	<u>53,634</u>
Governance costs		
Accountancy fees	2,400	2,400
Total resources expended	42,888	56,234
Net income	44,549	33,535

This page does not form part of the statutory financial statements

Accounts

REGISTERED COMPANY NUMBER: 08928970 (England and Wales)
REGISTERED CHARITY NUMBER: 1169679

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021
FOR
MELTHAM CARLILE LIMITED

Sheards
Chartered Accountants
Vernon House
40 New North Road
Huddersfield
West Yorkshire
HD1 5LS

MELTHAM CARLILE LIMITED

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for the year ended 31 March 2021**

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**REPORT OF THE TRUSTEES
for the year ended 31 March 2021**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

1. The company converted to a charity in October 2016 and changed its name to Meltham Carlile Limited. Meltham Carlile CIC was first incorporated on 7th March 2014. Its objectives remain the same, as stated in the Articles, are to carry out activities which benefit the community in particular (without limitation) to acquire land, own, lease, let, manage, charge, dispose of, transfer and otherwise deal in real property (both leasehold and freehold); and repair renovate, clean and rehabilitate existing buildings within the community and make them accessible to the members of the community and/or allow the use of them for the benefit of the members of the community.
2. The company is 'not for profit'. The Company is not established or conducted for private gain: any surplus or assets are used principally for the benefit of the community.
3. There were three Director/Trustees at the company's inception; Richard Noon, Charles Greaves and Paul White. This number has grown as additional Director/Trustees have joined, increasing the connections to the wider community and strengthening the expertise and skills of the Board. It was also decided to invite two Directors selected by and from Meltham Town Council, in order to ensure close working relationships between the two organisations. These are currently Cllr Jean Wrathall and Cllr Kate Buchanan. The Board also has three members selected by the Meltham Carlile Community Support Group. These are Robert Pepper, Ann Jurczynsyn and Pat O'Brien. Stephen Lamb has also joined the Board and as an active member of the community offers a wealth of expertise in audit and compliance.
4. The principal activity of the Company/Charity has been to acquire The Carlile Institute in Meltham, as a 'community asset transfer', from Kirklees Metropolitan Council (this was completed in 2014) and renovate, repair and remodel The Institute so that it can function as a multi-purpose community building. In order to undertake this capital has been raised so far from grant funding from Kirklees Council, Meltham Town Council, The Valleys Area Committee, Crossroads (a Meltham based community charity) and more latterly from Power to Change (part of the Big Lottery). There have been other funds received from donations and sponsorship and income generated from use of the space within the building.
5. We have managed the building since we took possession in July 2014 and we have created contemporary spaces for a new Post Office, Library, Town Council offices, dance studio, a small business centre and three community rooms which offer different sizes and flexible space, including an events and performance space in the Jubilee room.

**REPORT OF THE TRUSTEES
for the year ended 31 March 2021**

ACHIEVEMENT AND PERFORMANCE

Our objectives for the year

1. As mentioned in our previous annual report the nation had just entered the lockdown at the beginning of the Covid pandemic and this was clearly going to have a huge impact not only on our community business but our lives in general. It was an anxious time for everyone, not least for the trustees, as we were concerned how we might keep our community services and activities running but also how we might generate enough income to continue to operate. Also, we were keen to respond to the additional needs of our community during the pandemic.
2. Our other year to year objectives remained, to manage the rooms and space in The Carlile Institute for the benefit of the Meltham community
3. To raise sufficient funds to pay for the costs of running the community building.
4. To raise additional capital funding in order to pay for continued repair and renovations works to the Institute.
5. To employ both volunteers and contractors to clean and maintain the facility and ensure that the building is secure and open appropriately for community use.
6. To continue to provide a home for the relocated Town Library, Post Office and Meltham Town Council in the building
7. To support where possible both new and existing community activities, groups and clubs with quality space and enable them to develop and improve.

**REPORT OF THE TRUSTEES
for the year ended 31 March 2021**

ACHIEVEMENT AND PERFORMANCE

Our objectives and achievements during the year

1. A number of our trustees, alongside other volunteers in the community, responded immediately to supporting our community during the first covid lockdown and this continued throughout the year and the pandemic. A Mutual Aid Group, 'Meltham.org', was created, using the Institute as its base, and effectively working with other partners in our community, in particular, The Crossroads Centre, which has adjoining premises. Our premises were offered free of charge for this vital activity whenever it was needed.

2. Meltham.org, with the support of a large network of community volunteers, led on food deliveries, isolation contacts and a raft of other community projects, utilising our well-established networks with Meltham Town Council, Kirklees Council, and other community organisations in Meltham. As a community business we were able to apply for several of the Government grant schemes, available to support community businesses like ours through the pandemic. We were fortunate that most of our tenants were able to continue paying rent, either because their businesses continued or because they were also able to seek grant support. However, we worked with all our tenants and community and where possible assisted with lockdown pressures in order that they could continue operating. Of course, most of our community events and users of the community rooms were absent for most of the year.

3. This is our seventh year, and we had several outstanding repair and improvement works that we were keen to undertake. The lockdowns gave us an opportunity to have contractors in the building without disrupting community activity, in particular the Jubilee Room, where we did a complete re-wire with new low energy lighting and stage lighting as well as re varnishing the floor and fitting new opening windows in most of the rooms in the building to improve natural ventilation.

4. Meltham Town Council and the Town's Library, whilst well established in the building, did not re-open during this year but continue to be important parts of the Institutes' offer. Fortunately, The Post Office did remain open throughout, providing an essential service and we are hugely grateful to Syed Hussain and his family for doing so in very challenging circumstances.

5. The community business/charity continues to perform well in its seventh year of operation. Because of our established and well networked position, we were able to respond effectively to the needs of the Meltham community during the pandemic lockdowns and at the same time continue to improve the building in readiness for post pandemic future. Unexpectedly our finances improved significantly this year, principally because of the Governments business grants and this gives us great hope for coming years. As in previous years we are indebted to the continued hard work and commitment of Richard Noon who has been tireless in his pursuit of our goals, but also with the exemplary support from both the Board members and other volunteers in our Community Support Group for which we are very grateful.

**REPORT OF THE TRUSTEES
for the year ended 31 March 2021**

FINANCIAL REVIEW

Review of the year

1. As was stated earlier our principal activity is to renovate and modernise The Carlile Institute so that it may function as multi use community building, and the accounts confirm that since starting we have now received just short of £500,000 in grants. These have been received from a number of sources, including Meltham Town Council, Kirklees Metropolitan Council, Crossroads, Kirklees Valleys Committee, Power to Change (Big Lottery Fund). We have spent over this sum on Capital works so far in order to achieve the renovation and remodelling of The Institute, with the balance coming from our trading activity (ie rents and donations)
2. Our balance sheet now indicates that we have assets of c£285,000, the main part of which is the building. Much of the building is used for community purposes which does not have a high commercial value and hence our latest property valuation of £266,000 is somewhat less than the amount of work undertaken on the building. Nonetheless we now have a significantly improved and repaired building which is functioning to a high level.
3. Perhaps more significantly is our income from rents and recharges in the Institute which should stabilise around £42,000 for the coming year, and on top of this we will continue to receive donations. We have a number of niggling issues with drainage and general repair which of course is typical of a building of this vintage. Inevitably there will be a constant need to keep investing in other repairs and improvements in the future, as well as to pay off our loans to Power to Change.
4. It is disappointing that we have been unable to make any payments on our loan from Power to Change. Thankfully they are being flexible in terms of our repayments and this is our only remaining debt.
5. In conclusion the company/charity is in good financial health with the asset of a transformed Carlile Institute which now has the capacity to house a myriad of community services and a range of community rooms and spaces for a wide and an increasing number of community activities and events. There is also the prospect of generating a comfortable financial surplus in future years.

FUTURE PLANS

1. Of course, at the end of the year we remain in the grips of the covid pandemic, and this is likely to disrupt much of our planned activity for some time. However, we aim to build on the successes of our seventh year by increasing the revenue from rents from both the commercial and community activities, as well as increasing the amount of community activities and events within the Institute.
2. Any increase in our earnings from revenue activities will support further improvements to the building. We also want to build up a reserve fund in order to pay for repair works and renewals in the future as well as explore extensions to the building.
3. We will continue to ensure that the Institute is well managed efficiently and effectively for the benefit of the Town's residents.
4. The Board will keep under review our governance model in order to ensure that it is fit for purpose and is effectively engaged with the community and is commensurate with our charitable status.
5. We will continue to meet on a monthly basis and recruit further Directors/Trustees where this will strengthen our collective skills and expertise as well as improve our community network.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

**REPORT OF THE TRUSTEES
for the year ended 31 March 2021**

We are a limited company, limited by guarantee, with charitable status and have continued with the same structure that we envisaged from the start with a Board of Trustees which has a membership of nine. This includes the original three founding members. Added to this are two Board members selected by Meltham Town Council every four years. The Meltham Carlile Support Group select three members from their group as Trustees, and the final member is selected by the chair as a concerned citizen that may have particular skills missing from the current Board.

Decision making

The Board meets every month with regular reports on the finances, progress on the refurbishment works, management of the buildings including health and safety issues, governance issues and updates from the Support Group on the community activities and events.

Wider network

The charity does not have any employees, relying instead on volunteers to manage the administration of the charity and the day to day management of the building. Most of this work is undertaken by Richard Noon and Paul White under guidance of the Board. We do have contractors for the building cleaning and maintenance of the fire safety and security of the building. We also employ Sheards, Chartered Accountants for advice and annual accounts; Ridley and Hall, Solicitors for legal advice and lease documents; Bramleys, Chartered Surveyors for advice on rentals and property valuations.

From inception we were anxious to have as wide a network with our community as practical and also to enlist volunteers from the community to support both the management of the project and the building, as well as to encourage and run new community activities and events in the building. Much of this has been successfully achieved by the Meltham Carlile Support Group whose membership is open and made up of any members of the community able and committed to supporting the future of The Carlile Institute. This group also meets monthly and manages the letting of the community rooms and ensures the rooms are prepared for activities and events. They also promote The Carlile Institute and its opportunities to the wider community.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

08928970 (England and Wales)

Registered Charity number

1169679

Registered office

Carlile Institute
54 Huddersfield Road
Meltham
Holmfirth
West Yorkshire
HD9 4AE

Trustees

Ms K Buchanan
C R Greaves
Mrs A Jurczyn
S Lamb
R J Noon
R E Pepper
P G White
Mrs J Wrathall
Mrs P F O'Brien Trustee

Company Secretary

**REPORT OF THE TRUSTEES
for the year ended 31 March 2021**

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner

Sheards

Chartered Accountants

Vernon House

40 New North Road

Huddersfield

West Yorkshire

HD1 5LS

Approved by order of the board of trustees on 22 March 2022 and signed on its behalf by:

P G White - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF MELTHAM CARLILE LIMITED

Independent examiner's report to the trustees of Meltham Carlile Limited ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2021.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Kevin Winterburn
FCA
Sheards
Chartered Accountants
Vernon House
40 New North Road
Huddersfield
West Yorkshire
HD1 5LS

Date: 22 March 2022

MELTHAM CARLILE LIMITED

STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 31 March 2021

	Notes	Unrestricted fund £	Restricted funds £	2021 Total funds £	2020 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		5,002	-	5,002	6,405
Charitable activities					
Operational activities		84,767	-	84,767	41,571
Charitable activities		-	-	-	400
Total		89,769	-	89,769	48,376
EXPENDITURE ON					
Charitable activities					
Operational activities		50,547	5,487	56,034	47,243
Charitable activities		200	-	200	650
Total		50,747	5,487	56,234	47,893
NET INCOME/(EXPENDITURE)		39,022	(5,487)	33,535	483
RECONCILIATION OF FUNDS					
Total funds brought forward		2,495	249,591	252,086	251,603
TOTAL FUNDS CARRIED FORWARD		<u>41,517</u>	<u>244,104</u>	<u>285,621</u>	<u>252,086</u>

The notes form part of these financial statements

BALANCE SHEET
31 March 2021

	Notes	Unrestricted fund £	Restricted funds £	2021 Total funds £	2020 Total funds £
FIXED ASSETS					
Tangible assets	5	14,688	244,104	258,792	266,506
CURRENT ASSETS					
Debtors	6	3,269	-	3,269	2,065
Cash at bank and in hand		<u>57,226</u>	<u>-</u>	<u>57,226</u>	<u>18,253</u>
		60,495	-	60,495	20,318
CREDITORS					
Amounts falling due within one year	7	(23,666)	-	(23,666)	(24,738)
		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CURRENT ASSETS		<u>36,829</u>	<u>-</u>	<u>36,829</u>	<u>(4,420)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		51,517	244,104	295,621	262,086
CREDITORS					
Amounts falling due after more than one year	8	(10,000)	-	(10,000)	(10,000)
		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET ASSETS		<u>41,517</u>	<u>244,104</u>	<u>285,621</u>	<u>252,086</u>
FUNDS	10				
Unrestricted funds				41,517	2,495
Restricted funds				<u>244,104</u>	<u>249,591</u>
TOTAL FUNDS				<u>285,621</u>	<u>252,086</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2021 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

BALANCE SHEET - continued
31 March 2021

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 22 March 2022 and were signed on its behalf by:

R J Noon - Trustee

J Wrathall - Trustee

P G White - Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention, as modified by the revaluation of certain assets.

The company was awarded charitable status on 14 October 2016. The financial statements have been prepared in accordance with the guidelines as set out above. This included the restatement of comparative figures to agree with the required formats. The property at Meltham Carlile, previously classified as an investment property, is now included within freehold property as it has a mixed use, being used both for the generation of revenue, and for the charity's own use.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	over the expected useful life of 50 years
Fixtures and fittings	20% on cost
Computer equipment	33% on reducing balance

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Impairment

Fixed assets are subject to review for impairment when there is an indication of a reduction in their carrying value. Any impairment is recognised in the SOFA in the year in which it occurs.

NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 March 2021

2. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2021 £	2020 £
Depreciation - owned assets	<u>7,714</u>	<u>8,141</u>

3. TRUSTEES' REMUNERATION AND BENEFITS

Trustees' benefits for the year ended 31 March 2021 amounted to £Nil, the amount for the year ended 31 March 2020 was £Nil.

There was no trustees' remuneration for the year ended 31 March 2021 nor for the year ended 31 March 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2021 nor for the year ended 31 March 2020.

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	6,405	-	6,405
Charitable activities			
Operational activities	41,571	-	41,571
Charitable activities	400	-	400
Total	48,376	-	48,376
EXPENDITURE ON			
Charitable activities			
Operational activities	41,756	5,487	47,243
Charitable activities	650	-	650
Total	42,406	5,487	47,893
NET INCOME/(EXPENDITURE)	5,970	(5,487)	483
RECONCILIATION OF FUNDS			
Total funds brought forward	(3,475)	255,078	251,603
TOTAL FUNDS CARRIED FORWARD	<u>2,495</u>	<u>249,591</u>	<u>252,086</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 March 2021

5. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Computer equipment £	Totals £
COST				
At 1 April 2020 and 31 March 2021	<u>274,349</u>	<u>25,336</u>	<u>2,884</u>	<u>302,569</u>
DEPRECIATION				
At 1 April 2020	16,461	17,299	2,303	36,063
Charge for year	<u>5,487</u>	<u>2,036</u>	<u>191</u>	<u>7,714</u>
At 31 March 2021	<u>21,948</u>	<u>19,335</u>	<u>2,494</u>	<u>43,777</u>
NET BOOK VALUE				
At 31 March 2021	<u>252,401</u>	<u>6,001</u>	<u>390</u>	<u>258,792</u>
At 31 March 2020	<u>257,888</u>	<u>8,037</u>	<u>581</u>	<u>266,506</u>

The land and buildings were valued by Bramleys Estate Agents on 20th October 2017.

The historical cost of the land and buildings is £502,533 (2017 £498,184). The property is being depreciated over its estimated useful life of 50 years, starting 1 April 2017.

Kirklees Council holds a charge of £100,000 dated 3rd September 2014 over the land and buildings at Carlile Institute.

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Town council debtor	2,065	2,065
VAT	<u>1,204</u>	<u>-</u>
	<u>3,269</u>	<u>2,065</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 March 2021

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Other loans (see note 9)	20,000	20,000
Bonds held	1,073	723
VAT	-	175
Accrued expenses	<u>2,593</u>	<u>3,840</u>
	<u>23,666</u>	<u>24,738</u>

8. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2021	2020
	£	£
Other loans (see note 9)	<u>10,000</u>	<u>10,000</u>

9. LOANS

An analysis of the maturity of loans is given below:

	2021	2020
	£	£
Amounts falling due within one year on demand:		
Power to Change	<u>20,000</u>	<u>20,000</u>
Amounts falling between one and two years:		
Power to Change	<u>10,000</u>	<u>10,000</u>

10. MOVEMENT IN FUNDS

	At 1.4.20	Net movement in funds	At 31.3.21
	£	£	£
Unrestricted funds			
General fund	2,495	39,022	41,517
Restricted funds			
Kirklees Council			
	71,693	-	71,693
Meltham Town Council	16,871	-	16,871
Power to Change (Capital)	<u>161,027</u>	<u>(5,487)</u>	<u>155,540</u>
	<u>249,591</u>	<u>(5,487)</u>	<u>244,104</u>
TOTAL FUNDS	<u>252,086</u>	<u>33,535</u>	<u>285,621</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 March 2021

10. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	89,769	(50,747)	39,022
Restricted funds			
Power to Change (Capital)	-	(5,487)	(5,487)
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>89,769</u>	<u>(56,234)</u>	<u>33,535</u>

Comparatives for movement in funds

	At 1.4.19 £	Net movement in funds £	At 31.3.20 £
Unrestricted funds			
General fund	(3,475)	5,970	2,495
Restricted funds			
Kirklees Council			
	71,693	-	71,693
Meltham Town Council	16,871	-	16,871
Power to Change (Capital)	<u>166,514</u>	<u>(5,487)</u>	<u>161,027</u>
	<u>255,078</u>	<u>(5,487)</u>	<u>249,591</u>
TOTAL FUNDS	<u>251,603</u>	<u>483</u>	<u>252,086</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	48,376	(42,406)	5,970
Restricted funds			
Power to Change (Capital)	-	(5,487)	(5,487)
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>48,376</u>	<u>(47,893)</u>	<u>483</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 March 2021**10. MOVEMENT IN FUNDS - continued**

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.19 £	Net movement in funds £	At 31.3.21 £
Unrestricted funds			
General fund	(3,475)	44,992	41,517
Restricted funds			
Kirklees Council			
	71,693	-	71,693
Meltham Town Council	16,871	-	16,871
Power to Change (Capital)	<u>166,514</u>	<u>(10,974)</u>	<u>155,540</u>
	<u>255,078</u>	<u>(10,974)</u>	<u>244,104</u>
TOTAL FUNDS	<u>251,603</u>	<u>34,018</u>	<u>285,621</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	138,145	(93,153)	44,992
Restricted funds			
Power to Change (Capital)	-	(10,974)	(10,974)
	<u>138,145</u>	<u>(104,127)</u>	<u>34,018</u>
TOTAL FUNDS	<u>138,145</u>	<u>(104,127)</u>	<u>34,018</u>

All restricted funds were of a capital nature, provided for the purpose of the initial acquisition and the subsequent development of the building at Meltham Carlile. Due to the revaluation of the property in these accounts the reduction in the value of the property has been allocated across the restricted funds.

11. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2021.