

The Station Building, Mytholmroyd

Charity number 1174609

Annual Report and Financial Statements for the year ended 31 March 2025



The Station Building, Mytholmroyd

Annual Report and Financial Statements for the year ended 31 March 2025

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Prepared by West Yorkshire Community Accountancy Service CIO

The Station Building, Mytholmroyd

Trustees' report for the year ended 31 March 2025

Reference and administrative details of the charity, its trustees and advisors

The trustees during the financial year and up to and including the date the report was approved were:

Name	Position	Dates
Geoff Mitchell	former Chair (to 31 March 2025)	
Judith Schofield	Treasurer	
Sarah Grundy	Secretary	
Carol Cole		Appointed 14 May 2024
Susan Mitchell		
Marc Thomas		Appointed 18 October 2024
Carolyn Watson		
Sophie McHale		Appointed 15 April 2025
Andrew Pickles		Appointed 19 February 2025
Jacqueline Potter	Chair (from 1 April 2025)	Appointed 19 February 2025
Katie Bates		Resigned 3 June 2025
Graham Joyce		Resigned 1 May 2025
Andrew Ball		Appointed 15 May 2024
		Resigned 15 September 2024
Charity number	1174609	Registered in England and Wales

Registered and principal address	Bankers
New Road	Lloyds Bank
Mytholmroyd	Commercial Street
West Yorkshire	Halifax
HX7 5DZ	HX1 1BB

Independent examiner

Alan Dodd FCCA

West Yorkshire Community Accountancy Service CIO

Stringer House
34 Lupton Street
Leeds
LS10 2QW

Structure, governance and management

The charity is a Charitable Incorporated Organisation (CIO) foundation formed on 12 September 2017 and is governed by a constitution.

Method of recruitment and appointment of trustees

The trustees of the charity are appointed by the trustees at a duly convened meeting.

The Station Building, Mytholmroyd

Trustees' report (continued) for the year ended 31 March 2025

Objectives and activities

The charity's objects

The Objects of the CIO are, for the public benefit:

1) To further or benefit the residents of Mytholmroyd and the neighbourhood, without distinction of sex, sexual orientation, race or of political, religious or other opinions by associating together the said residents, 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.

In furtherance of these objects but not otherwise, the trustees shall have power:

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

2) To advance the education of the public in the history of The Station Building, Mytholmroyd.

The charity's main activities

To transform the station building at Mytholmroyd into space for local artists with a 'warm space' for community groups.

Public benefit statement

In setting our objectives and planning our activities our Trustees have given serious consideration to the Charity Commission's general guidance on public benefit and in particular the advancement of education, culture and community development.

Achievements and performance

The Year ending 31 March 2025 started with the government Community Ownership Fund – success announced on 22nd March with a tight deadline to spend it – by 22 September 2025!

This might seem easy, but there were several areas that needed considering and action before any fundamental refurbishment could start.

The Lease: Following negotiation with the owners Network Rail and our solicitor, this was signed by the CIO trustees Susan and Geoff Mitchell on 25th January. A major achievement.

Second floor access: Fire regulations require emergency egress which had to be negotiated with the relevant railway authorities. The building owner Network Rail and the operation train platform by Northern Trains (leased from Network Rail) developed a safe, practical solution together with our architect Jacquie Milham (Architectonic Design Ltd).

Following a tender process, the construction contract was awarded to West End Joinery and Builders of Halifax.

The charity has had continued support from the local community, visitors to/from the trains together with the professionals on the railway and local contractors.

Clearly proud to be associated with the project that is moving towards successful conclusion after nearly 20 years planning and campaigning to save this very special building.

Throughout this traumatic period, Will Young, commercial surveyor of Network Rail has been very supportive of these initiatives.

Likewise, Tim Hedley-Jones from the Railway Heritage Trust and Gerry Firth of the Community Ownership Fund have provided invaluable support and advice.

The Station Building, Mytholmroyd

Trustees' report (continued) for the year ended 31 March 2025

Achievements and performance continued

Mark Coup the CEO of Welcome Independent Living kindly offered us accommodation at his property on New Road.

Without the professional help and advice from architect Jacquie Milham, this project would not have been as successful. We continue to be indebted to Jacquie for her leadership through the present project management stages.

During the year we agreed to seek new trustees with specific roles and responsibilities as determined by the Board eg recruitment and training, public relations and media etc and new recruits are making a positive contribution to progress.

Finally, our thanks to the many people who have supported us over the last 8 years or more.

Sympathy was expressed upon learning of the death of founder Trustee, Geoff Wood in September.

Special thanks go to the Trustees who have taken on specific areas/responsibilities especially Judith Scofield as Treasurer. She is renowned for her contribution to local and regional charity/community successful projects.

Likewise, the planned resignation of Chairman Geoff Mitchell at the year end on 31st March – coincided with the arrival of Jackie Potter with previous experience in the administration of community art groups.

The composition of the CIO Board gives great confidence that once the refurbishment is complete, the project is going to be a great Public Benefit to Mytholmroyd and region.

Financial review

The net income for the year was £256,774, including net income of £764 on unrestricted funds and net income of £256,010 on restricted funds after transfers.

Reserves policy

The charity's free reserves, excluding fixed assets, at the year end were £2,677.

We do not currently have a formal reserves policy. All funds are held to achieve our objective of refurbishing the former station building at Mytholmroyd into a buoyant creative community hub.

Approved by the board of trustees on 11/11/2025

J Potter (Trustee)

The Station Building, Mytholmroyd

Independent examiner's report to the trustees of The Station Building, Mytholmroyd

I report to the charity trustees on my examination of the accounts of the CIO for the year ended 31 March 2025, which are set out on pages 6 to 11.

Responsibilities and basis of report

As the charity trustees of the CIO you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the CIO's accounts as carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

Since the CIO's gross income exceeded £250,000 your examiner must be a fellow of a body listed in section 145 of the 2011 Act.

I confirm that I am qualified to undertake the examination because I am a fellow of ACCA which is one of the listed bodies.

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

- 1 accounting records were not kept in respect of the charity as required by section 130 of the Charities Act;
- 2 the accounts do not accord with those records; or
- 3 the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

Alan Dodd FCCA

17/12/2025

West Yorkshire Community Accountancy Service CIO

Stringer House
34 Lupton Street
Leeds
LS10 2QW

The Station Building, Mytholmroyd
Statement of Financial Activities
(including summary income and expenditure account)
for the year ended 31 March 2025

	Notes	2025 Unrestricted funds £	2025 Restricted funds £	2025 Total funds £	Restated 2024 Total funds £
Income from:					
Grants and donations	(2)	1,148	293,693	294,841	5,147
Room hire		-	-	-	50
Total income		<u>1,148</u>	<u>293,693</u>	<u>294,841</u>	<u>5,197</u>
Expenditure on:					
Equipment and assets		-	504	504	1,575
Professional fees		-	34,002	34,002	528
Subscriptions		-	25	25	673
Insurance		-	175	175	14
Stationery		-	375	375	267
Maintenance		-	1,488	1,488	133
Event materials		-	311	311	472
Catering		-	-	-	14
Independent examination		-	792	792	-
Depreciation		395	-	395	395
Total expenditure		<u>395</u>	<u>37,672</u>	<u>38,067</u>	<u>4,071</u>
Net income / (expenditure)		<u>753</u>	<u>256,021</u>	<u>256,774</u>	<u>1,126</u>
Transfers between funds		<u>11</u>	<u>(11)</u>	<u>-</u>	<u>-</u>
Net movement in funds		<u>764</u>	<u>256,010</u>	<u>256,774</u>	<u>1,126</u>
Fund balances brought forward		<u>3,099</u>	<u>107,927</u>	<u>111,026</u>	<u>109,900</u>
Fund balances carried forward	(3)	<u>3,863</u>	<u>363,937</u>	<u>367,800</u>	<u>111,026</u>

All incoming resources and resources expended derive from continuing activities.

The Station Building, Mytholmroyd

Balance sheet

as at 31 March 2025

		2025	2025	2025	Restated
		Unrestricted	Restricted	Total	2024
		£	£	£	Total
					£
Fixed assets					
Tangible assets	(4)	1,186	-	1,186	1,581
Total fixed assets		<u>1,186</u>	<u>-</u>	<u>1,186</u>	<u>1,581</u>
Current assets					
Debtors and prepayments	(5)	-	161	161	160
Cash at bank and in hand	(6)	2,677	364,568	367,245	109,813
Total current assets		<u>2,677</u>	<u>364,729</u>	<u>367,406</u>	<u>109,973</u>
Current liabilities:					
amounts falling due within one year					
Creditors and accruals	(7)	-	792	792	528
Total current liabilities		<u>-</u>	<u>792</u>	<u>792</u>	<u>528</u>
Net current assets / (liabilities)		<u>2,677</u>	<u>363,937</u>	<u>366,614</u>	<u>109,445</u>
Net assets		<u>3,863</u>	<u>363,937</u>	<u>367,800</u>	<u>111,026</u>
Funds					
Unrestricted funds		3,863	-	3,863	3,099
Restricted funds		-	363,937	363,937	107,927
Total funds		<u>3,863</u>	<u>363,937</u>	<u>367,800</u>	<u>111,026</u>

The financial statements were approved by the board of trustees on 11/11/2025

J Potter (Trustee)

The Station Building, Mytholmroyd

Notes to the accounts

for the year ended 31 March 2025

1 Accounting policies

Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (SORP) preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

The previous year's accounts were prepared on the Receipts and Payments basis. In order to satisfy the requirements of the Charities SORP, which requires charities with gross income over £250,000 to prepare their accounts on the accruals basis, the 2025 accounts are prepared on the accruals basis.

The 2024 accounts have accordingly been restated: unrestricted funds have increased by £1,581 and restricted funds reduced by £368, due to the recognition of £1,581 fixed assets, £160 debtors and £528 creditors at 31 March 2024. No other changes have been made to the accounts for previous years.

Going concern

The trustees are satisfied that there are no material uncertainties about the charity's ability to continue.

Incoming resources

All incoming resources are included in the Statement of Financial Activities (SOFA) when the charity becomes entitled to the resources, if it is more likely than not that the trustees will receive the resources and the monetary value can be measured with sufficient reliability.

Grants and donations

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

Where grants are related to performance and specific deliverables, they are accounted for as the charity earns the right to consideration by its performance.

Expenditure and liabilities

Expenditure is recognised on an accrual basis as a liability is incurred. Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out the resources and the amount of the obligation can be measured with reasonable certainty.

Taxation

As a charity the organisation benefits from rates relief and is generally exempt from income tax and capital gains tax but not from VAT. Irrecoverable VAT is included in the cost of those items to which it relates.

Tangible fixed assets

Tangible fixed assets costing more than £1,000 are capitalised and included at cost including any incidental expenses of acquisition. Gifted assets are shown at the value to the charity on receipt. Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost on a straight line basis over their expected useful economic lives as follows:

Equipment: over 5 years

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

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

The Station Building, Mytholmroyd

Notes to the accounts continued

for the year ended 31 March 2025

2 Grants and donations	2025 Unrestricted funds £	2025 Restricted funds £	2025 Total funds £	2024 Total funds £
Calderdale MBC	-	500	500	-
Community Rail Network	1,000	-	1,000	-
Community Ownership Fund	-	293,193	293,193	-
Northern Trains	-	-	-	4,990
Other donations	148	-	148	157
	<u>1,148</u>	<u>293,693</u>	<u>294,841</u>	<u>5,147</u>

3 Restricted funds	Balance b/f £	Incoming £	Outgoing £	Transfers £	Balance c/f £
Arriva	10,487	-	10,306	-	181
Northern Trains Admin	96,614	-	1,367	-	95,247
Northern Trains Open Studios	826	-	815	(11)	-
Community Ownership Fund	-	293,193	25,184	-	268,009
Calderdale MBC	-	500	-	-	500
	<u>107,927</u>	<u>293,693</u>	<u>37,672</u>	<u>(11)</u>	<u>363,937</u>

Fund name	Purpose of restriction
Arriva	To facilitate preliminary surveys, consultation and fees for the refurbishment of the station building.
Northern Trains Admin	To fundraise to ensure the fitting out and use for the community of the station building.
Northern Trains Open Studios	To raise the profile of the station building with various community exhibitions. The unspent balance was transferred to unrestricted reserves.
Community Ownership Fund	Funding from the Community Ownership Fund through the Ministry of Housing, Communities & Local Government (MHCLG) in order to transform the old station building into a creative centre for the local community.
Calderdale MBC	To fund public meetings for local residents to inform them of current developments.

4 Tangible assets	Equipment	Total
Cost	£	£
At 1 April 2024	1,976	1,976
Additions	-	-
At 31 March 2025	<u>1,976</u>	<u>1,976</u>
Depreciation		
At 1 April 2024	395	395
Charge for year	395	395
At 31 March 2025	<u>790</u>	<u>790</u>
Net book value		
At 31 March 2025	<u>1,186</u>	<u>1,186</u>
At 31 March 2024	<u>1,581</u>	<u>1,581</u>

The Station Building, Mytholmroyd
Notes to the accounts continued
for the year ended 31 March 2025

5 Debtors and prepayments	2025	2024
	£	£
Prepayments	161	160
	<u>161</u>	<u>160</u>
6 Cash at bank and in hand	2025	2024
	£	£
Cash at bank	367,245	109,813
	<u>367,245</u>	<u>109,813</u>
7 Creditors and accruals	2025	2024
	£	£
Accruals	792	528
	<u>792</u>	<u>528</u>

8 Related party transactions

Donations from trustees and related parties

The total aggregate value of unconditional donations to the charity from the trustees or related parties was £nil (2024: £15).

Trustee expenses

No trustee received any expenses during this year or the previous year.

Trustee remuneration and benefits

No trustee received any remuneration or benefit during this or the previous year.

The Station Building, Mytholmroyd

Statement of Financial Activities including comparatives for all funds (including summary income and expenditure account) for the year ended 31 March 2025

	2025 Unrestricted funds £	2024 Unrestricted funds £	2025 Restricted funds £	2024 Restricted funds £	2025 Total funds £	2024 Total funds £
Income						
Grants and donations	1,148	147	293,693	5,000	294,841	5,147
Room hire	-	50	-	-	-	50
Total income	<u>1,148</u>	<u>197</u>	<u>293,693</u>	<u>5,000</u>	<u>294,841</u>	<u>5,197</u>
Expenditure						
Equipment and assets	-	-	504	1,575	504	1,575
Professional fees	-	-	34,002	528	34,002	528
Subscriptions	-	-	25	673	25	673
Insurance	-	-	175	14	175	14
Stationery	-	-	375	267	375	267
Maintenance	-	-	1,488	133	1,488	133
Event materials	-	-	311	472	311	472
Catering	-	-	-	14	-	14
Independent examination	-	-	792	-	792	-
Depreciation	395	395	-	-	395	395
Total expenditure	<u>395</u>	<u>395</u>	<u>37,672</u>	<u>3,676</u>	<u>38,067</u>	<u>4,071</u>
Net income / (expenditure)	<u>753</u>	<u>(198)</u>	<u>256,021</u>	<u>1,324</u>	<u>256,774</u>	<u>1,126</u>
Transfers between funds	<u>11</u>	<u>1,976</u>	<u>(11)</u>	<u>(1,976)</u>	<u>-</u>	<u>-</u>
Net movement in funds	<u>764</u>	<u>1,778</u>	<u>256,010</u>	<u>(652)</u>	<u>256,774</u>	<u>1,126</u>
Fund balances brought forward	<u>3,099</u>	<u>1,321</u>	<u>107,927</u>	<u>108,579</u>	<u>111,026</u>	<u>109,900</u>
Fund balances carried forward	<u>3,863</u>	<u>3,099</u>	<u>363,937</u>	<u>107,927</u>	<u>367,800</u>	<u>111,026</u>