

**MIRFIELD AND DISTRICT ROUND TABLE  
TRUSTEES' REPORT AND UNAUDITED ACCOUNTS  
FOR THE YEAR ENDED 31 MARCH 2023**

# MIRFIELD AND DISTRICT ROUND TABLE

## CONTENTS

---

|  | <b>Page</b> |
|--|-------------|
| Trustees' report                           | 1 - 2       |
| Independent examiners' report              | 3           |
| Statement of financial activities          | 4           |
| Balance sheet                              | 5           |
| Notes to the accounts                      | 6 – 7       |
| Detailed statement of financial activities | 8           |

# MIRFIELD AND DISTRICT ROUND TABLE

## TRUSTEES' REPORT

### ***FOR THE YEAR ENDED 31 MARCH 2023***

---

The trustees present their report and accounts for the year ended 31 March 2023.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charitable incorporated organisations governing document, and the Charities Act 2011.

#### **Structure, governance and management**

The charitable incorporated organisation is a registered Charity.

|                   |  |
|-------------------|--|
| Board of Trustees | Joseph Scott<br>Matthew Evans – appointed 8 April 2022<br>Paul Martin-Chambers – appointed 8 April 2022<br>Karl Ashford – appointed 19 April 2021, resigned 8 April 2022<br>Paul Kendall – resigned 8 April 2022 |
|-------------------|--|

|                |         |
|----------------|---------|
| Charity Number | 1175981 |
|----------------|---------|

|                       |   |
|-----------------------|---|
| Reporting Accountants | TaxAssist Accountants<br>1 <sup>st</sup> Floor, Midland House<br>77 Huddersfield Road<br>Mirfield<br>WF14 8BL |
|-----------------------|---|

#### **Objectives and Activities**

Mirfield & District Round Table exists to further such purposes that are exclusively charitable under the laws of England & Wales, in Mirfield, Great Britain or elsewhere in the world as the trustees decide following a meeting of the members, particularly by the provision of grants of funds to charities or other organisations or individuals to further charitable purposes. The trustees believe that all the grants made have complied with the Charity Commission's guidance on public benefit.

Funds were raised primarily through two events, a beer festival held at St Peter's Church in Mirfield in July, and a bonfire and fireworks display held on Mirfield Showground in November. Both were at or near record nett takings, thanks to the efforts of the Round Table and volunteer helpers, weather that was complimentary to the event and the generosity of the public at large. This meant that the fundraising in 2022-23 was significantly better than expected.

#### **Achievements and Performance**

In 2022-23, Mirfield & District Round Table approved grants to support amateur sports in and around Mirfield, to provide equipment for local Scout groups and cadets, to beautify Mirfield town centre, to support a volunteer emergency rescue organisation and to assist local churches in their mission to support the lonely and vulnerable in local communities.

#### **Financial Review**

At 31 March 2023, the charity held £23,034.51 in reserves. It is the trustee's long-standing policy to have enough reserves to cover the expenses of the next two events, and due to the increased cost of events, is looking to gradually increase the charity's reserves while still disbursing funds to meet local needs.

The trustees are also keen to hold a small reserve against the necessity of providing immediate aid to further the charity's aims and objectives.

There are no funds materially in deficit and the charity's position to continue as a going concern is sound.

# MIRFIELD AND DISTRICT ROUND TABLE

## TRUSTEES' REPORT (cont'd)

**FOR THE YEAR ENDED 31 MARCH 2023**

---

### Structure, Governance and Management

Mirfield & District Round Table is constituted as a CIO and governed by an Association that was registered on 28 November 2017. Trustees are elected from the membership of Mirfield & District Round Table by the membership thereof.

Signed, on behalf of the board of trustees.



.....  
Trustee

Joseph Scott

29th January 2024

.....  
Date

# MIRFIELD AND DISTRICT ROUND TABLE

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF MIRFIELD AND DISTRICT ROUND TABLE

---

I report to the trustees on my examination of the accounts for the above charity ("the Trust") for the year ended 31 March 2023.

#### **Responsibilities and basis of report**

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

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and 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**

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

- the accounting records were not kept in accordance with section 130 of the Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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.



TaxAssist Accountants  
1<sup>st</sup> Floor, Midland House  
77 Huddersfield Road  
Mirfield  
WF14 8BL

Dated: 29/1/2024

# MIRFIELD AND DISTRICT ROUND TABLE

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

***FOR THE YEAR ENDED 31 MARCH 2023***

|   | Notes | Unrestricted<br>funds<br>£ | Restricted<br>funds<br>£ | Total<br>2023<br>£ | Total<br>2022<br>£ |
|---|-------|----------------------------|--------------------------|--------------------|--------------------|
| <b><u>Incoming resources from generated funds</u></b> |       |                            |                          |                    |                    |
| Donations received                                    | 2     | 46,847                     | -                        | 46,847             | 17,907             |
| <b>Total incoming resources</b>                       |       | <b>46,847</b>              | <b>-</b>                 | <b>46,847</b>      | <b>17,907</b>      |
| <b><u>Resources expended</u></b>                      |       |                            |                          |                    |                    |
| <b>Charitable activities</b>                          |       |                            |                          |                    |                    |
| Charitable activities expenditure                     |       | 40,635                     | -                        | 40,635             | 13,775             |
| Other resources expended                              |       | 2,137                      | -                        | 2,137              | 753                |
| <b>Total resources expended</b>                       |       | <b>42,772</b>              | <b>-</b>                 | <b>42,772</b>      | <b>14,528</b>      |
| <b>Net movement in funds</b>                          |       | <b>3,715</b>               | <b>-</b>                 | <b>3,715</b>       | <b>3,379</b>       |
| <b>Fund balances at 1 April 2022</b>                  |       | <b>19,320</b>              | <b>-</b>                 | <b>19,320</b>      | <b>15,941</b>      |
| <b>Fund balances at 31 March 2023</b>                 |       | <b>23,035</b>              | <b>-</b>                 | <b>23,035</b>      | <b>19,320</b>      |

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

# MIRFIELD AND DISTRICT ROUND TABLE

## BALANCE SHEET

AS AT 31 MARCH 2023

|   | Notes | £       | 2023   | £ | £       | 2022   | £ |
|---|-------|---------|--------|---|---------|--------|---|
| <b>Current assets</b>                                 |       |         |        |   |         |        |   |
| Debtors   |       | 1,500   |        |   | 1,500   |        |   |
| Cash at bank and in hand                              |       | 26,321  |        |   | 21,825  |        |   |
|   |       |         |        |   |         |        |   |
|   |       | 27,821  |        |   | 23,325  |        |   |
| <b>Creditors: amounts falling due within one year</b> | 4     | (4,786) |        |   | (4,005) |        |   |
| <b>Net current assets</b>                             |       |         | 23,035 |   |         | 19,320 |   |
| <b>Total assets less current liabilities</b>          |       |         | 23,035 |   |         | 19,320 |   |
| <b>Income funds</b>                                   |       |         |        |   |         |        |   |
| Restricted funds                                      |       |         | -      |   | -       |        |   |
| Unrestricted funds                                    |       |         | 23,035 |   |         | 19,320 |   |
|   |       |         | 23,035 |   |         | 19,320 |   |

29th January 2024

The accounts were approved by the Board on .....



Trustee

Joseph Scott

# MIRFIELD AND DISTRICT ROUND TABLE

## NOTES TO THE ACCOUNTS

### FOR THE YEAR ENDED 31 MARCH 2023

---

#### 1 Accounting policies

##### 1.1 Basis of preparation

The accounts have been prepared under the historical cost convention.

The accounts have been prepared in accordance with applicable accounting standards and the Statement of Recommended Practice, "Accounting and Reporting by Charities", issued in March 2005.

##### 1.2 Incoming resources

###### Recognition of incoming resources

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

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

###### Incoming resources with related expenditure

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

###### Grants and donations

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

###### Gifts in kind

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

###### Donated services and facilities

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

###### Volunteer help

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

###### Investment income

This is included in the accounts when receivable.

##### 1.3 Expenditure and liabilities

###### Liability recognition

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

###### Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

##### 1.4 Assets

###### Tangible fixed assets for use by the charity

These are capitalised if they can be used for more than one year, and cost at least £500. They are valued at cost or a reasonable value on receipt.



# MIRFIELD AND DISTRICT ROUND TABLE

## NOTES TO THE ACCOUNTS (CONT'D)

### FOR THE YEAR ENDED 31 MARCH 2023

---

#### 1.4 Assets (cont'd)

##### Investments

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

#### 2 Activities for generating funds

|   | 2023<br>£     | 2022<br>£     |
|---|---------------|---------------|
| Sponsorship                                 | 2,050         | -             |
| Entrance fees, stall rentals & sundry sales | 44,187        | 17,872        |
| Other income                                | <u>250</u>    | <u>35</u>     |
|   | <u>46,487</u> | <u>17,907</u> |

#### 3 Trustees

There were no trustees' remuneration or other benefits for the year ended 31 March 2023 or the period ended 31 March 2022.

#### 4 Creditors: amounts falling due within one year

|                     | 2023<br>£    | 2022<br>£    |
|---------------------|--------------|--------------|
| Trade creditors     | 1,819        | 450          |
| Donations provision | 2,445        | 3,105        |
| Accruals            | <u>522</u>   | <u>450</u>   |
|                     | <u>4,786</u> | <u>4,005</u> |

**MIRFIELD AND DISTRICT ROUND TABLE**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**

**FOR THE YEAR ENDED 31 MARCH 2023**

|   | 2023<br>£     | 2022<br>£      |
|---|---------------|----------------|
| <b>INCOMING RESOURCES</b>                                   |               |                |
| <b><u>Incoming resources from charitable activities</u></b> |               |                |
| Sponsorship   | 2,050         | -              |
| Entrance fees   | 44,187        | 17,872         |
| Other income  | 250           | 35             |
|   | <u>46,487</u> | <u>17,907</u>  |
| <b>Total incoming resources</b>                             | <b>46,487</b> | <b>17,907</b>  |
| <b><u>Resources expended</u></b>                            |               |                |
| <b>Charitable activities</b>                                |               |                |
| Donations agreed  | 13,415        | 5,690          |
| Marketing   | 773           | -              |
| Venue / bar hire  | 2,175         | -              |
| Equipment hire  | 8,134         | 1,116          |
| Skip hire   | 280           | 250            |
| Consumables & drinks for resale                             | 8,705         | 716            |
| First aid   | -             | 700            |
| Security  | 3,229         | 1,824          |
| Storage costs   | 1,670         | 1,664          |
| Community event expenses                                    | 150           | 1,330          |
| Other expenses  | 2,104         | 485            |
|   | <u>40,635</u> | <u>13,775</u>  |
| <b>Support costs</b>  |               |                |
| <b>Management</b>   |               |                |
| Accountancy   | 522           | 450            |
| Administration  | 308           | -              |
| Insurance   | 650           | 238            |
| Staff food  | 657           | 65             |
|   | <u>2,137</u>  | <u>753</u>     |
| <b>Total resources expended</b>                             | <b>42,772</b> | <b>14,5283</b> |
| <b>Net (loss) / income for the year</b>                     | <b>3,715</b>  | <b>3,379</b>   |