

# **Mirfield Mind and Body**

Charity number 1187261

## **Annual Report and Financial Statements for the year ended 31 December 2021**



West Yorkshire Community Accounting Service

# **Mirfield Mind and Body**

## **Annual Report and Financial Statements for the year ended 31 December 2021**

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**Prepared by West Yorkshire Community Accountancy Service CIO**

# **Mirfield Mind and Body**

## **Trustees' report for the year ended 31 December 2021**

### **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:

<b>Name</b>	<b>Position</b>	<b>Dates</b>
Steve Moore	Chair	
Greg Lambert	Treasurer	
Karen Ellis		
Vince Thompson		
Kalem Redgwick		resigned June 2021
Mark Warburton		
David Hall		
Simon Watts		
Tracy Watts		

### **Charity number**

The charity was registered with the Charity Commission for England and Wales, number 1187261, on 8 January 2020.

### **Principal address**

Unit 5  
Station Business Park  
Back Station Road  
Mirfield  
WF14 8QF

### **Accountants**

#### **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) formed on 8 January 2020 and governed by a Foundation constitution.

### **Method of recruitment and appointment of trustees**

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

# **Mirfield Mind and Body**

## **Trustees' report (continued) for the year ended 31 December 2021**

### **Objectives and activities**

#### **The charity's objects**

The object of the CIO is to promote for the benefit of the inhabitants of Mirfield and surrounding areas, the provision of facilities for sports and other recreational activities for individuals who have need of such facilities by reason of their youth, age, infirmity or disablement, financial hardship or social and economic circumstances or for the public at large in the interests of social welfare and with the object of improving the condition of life of the said inhabitants.

#### **The charity's main activities**

Community space is limited in Mirfield and is general in purpose, meaning it's limited if an organisation wishes to provide a specific offer - such as a large, safe matted area for martial arts, yoga, massage etc.

Mirfield Mind and Body (MMAB) was established to provide such a space and has a close relationship with its anchor tenant Mirfield Martial Arts Club (MMAC), an award winning community martial arts club (a CASC) run by volunteers.

#### **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 health and wellbeing and the advancement of learning sport and martial arts.

#### **Achievements and performance**

This year we provided a venue for almost 1,500 hours of community activity across a range of providers including martial arts and gymnastics.

This affordable space provides adults and the young alike a safe, quality, professional space for them to train, meet people and build confidence.

As well as having COVID lockdown to contend with, we were also flooded out this year and once again volunteers got the place back on its feet and the doors open.

#### **Financial review**

The net receipts for the year were £10,113 on unrestricted funds.

#### **Reserves policy**

The charity's free reserves, excluding fixed assets, at the year end were £7,151.

The CIO does not currently have a reserves policy.

Signed on behalf of the board of trustees on 15/10/2022

Steve Moore (Trustee)

**Mirfield Mind and Body**  
**Receipts and payments account**  
**for the year ended 31 December 2021**

	Notes	2021 Total funds £	restated 2020 Total funds £
<b>Receipts</b>			
Grants and donations	(2)	13,464	13,000
Rental income		<u>11,171</u>	<u>4,455</u>
<b>Total receipts</b>		<u>24,635</u>	<u>17,455</u>
 <b>Payments</b>			
Rent		9,096	14,250
Utilities		476	897
Phone and broadband		399	374
Stationery and printing		758	-
Cleaning		12	-
Insurance		433	-
Equipment		2,063	4,896
Repairs and maintenance		337	-
Accountancy		300	-
Professional fees		<u>648</u>	<u>-</u>
<b>Total payments</b>		<u>14,522</u>	<u>20,417</u>
<b>Net receipts / (payments)</b>		10,113	(2,962)
 <b>Fund balances brought forward</b>		<u>(2,962)</u>	<u>-</u>
<b>Fund balances carried forward</b>		<u>7,151</u>	<u>(2,962)</u>

**Mirfield Mind and Body**  
**Statement of assets and liabilities**  
**as at 31 December 2021**

	2021 Total £	restated 2020 Total £
<b>Cash funds</b>		
Cash at bank	7,151	(2,962)
<b>Total cash funds</b>	<u>7,151</u>	<u>(2,962)</u>

	2021 Total £	restated 2020 Total £
<b>Liabilities</b>		
Accounts preparation	480	300
Amounts owed to MMAC	-	2,962
	<u>480</u>	<u>3,262</u>

**Approval of the accounts**

The financial statements were approved by the board of trustees on 15/10/2022

Steve Moore (Trustee)

# Mirfield Mind and Body

## Notes to the accounts continued

### for the year ended 31 December 2021

#### 1 Accounting policies

##### Basis of accounting

The trustees have taken advantage of section 133 of the Charities Act 2011 and have prepared the accounts on a receipts and payments basis.

There has been no change to the accounting policies since last year.

##### Restatement of prior year figures

During the course of preparing the accounts for 2021, it came to light that a transaction for the purchase of some new gym mats had been omitted from last year's accounts. The cost of the mats was £4,896, and was funded in part by a £3,000 restricted grant which had been awarded in 2020 to be used to purchase replacement equipment following a flood at the Mirfield Mind and Body (MMAB) premises. Given the overall turnover of MMAB, this was considered to be a material omission and therefore the prior year figures have been restated - expenditure was increased by £4,896 and the closing cash balance reduced by the same amount. Since its inception in 2020, MMAB has not had its own bank account, and funds have been held on behalf of MMAB by a closely related organisation, Mirfield Martial Arts Club (MMAC). The inclusion of the omitted expenditure means that the MMAB funds were actually in deficit by £2,962 as at 31 December 2020. Although retrospective, MMAC has subsequently confirmed that it was prepared to support MMAB financially at this time.

##### 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.

##### Fund accounting

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

#### 2 Grants and donations

	2021	2021
	Total	Total
	funds	funds
	£	£
Kirklees Council	13,464	13,000
	<u>13,464</u>	<u>13,000</u>

**Mirfield Mind and Body**  
**Notes to the accounts continued**  
**for the year ended 31 December 2021**

**3 Related party transactions**

**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.

**Other related party transactions**

The following trustees are all committee members of Mirfield Martial Arts Club (MMAC), a Community Amateur Sports Club, Mark Warburton, Vince Thompson, David Hall and Greg Lambert. MMAC rents space from Mirfield Mind And Body (MMAB), the space is rented out at the same rate as to other organisations. The amount of rent paid by MMAC to MMAB in the year was £3,959.

Due to difficulties relating to the Covid pandemic, the charity has not been able to set up a bank account. The charity funds are currently kept by the Mirfield Martial Arts Club.