

# **Mirfield Mind and Body**

Charity number 1187261

## **Annual Report and Financial Statements for the year ended 31 December 2023**



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COMMUNITY ACCOUNTING  
WEST YORKSHIRE

# **Mirfield Mind and Body**

## **Annual Report and Financial Statements for the year ended 31 December 2023**

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

# **Mirfield Mind and Body**

## **Trustees' report for the year ended 31 December 2023**

### **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**

Steve Moore  
Greg Lambert  
Karen Ellis  
Vince Thompson  
Mark Warburton  
David Hall  
Simon Watts  
Tracy Watts

**Charity number** 1187261 Registered in England and Wales

#### **Registered and principal address**

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

#### **Bankers**

The Co-Operative Bank Plc  
PO Box 600  
Delf House  
Skelmersdale  
Lancs. WN8 6NY

#### **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) foundation formed on 8 January 2020 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.

# **Mirfield Mind and Body**

## **Trustees' report (continued) for the year ended 31 December 2023**

### **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**

Mirfield Mind and Body (MMAB) was established to provide a community facility for matted sports such as martial arts, personal training, yoga and gymnastics groups. It 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.

We provide a community facility for matted sports such as martial arts, personal training, yoga and gymnastics groups.

To date we have five groups providing sport and activity covering six evenings a week.

#### **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**

Mirfield Mind and Body has provided facilities that have enabled hundreds of hours of sport and recreation across hundreds of adults and children. We have maintained the provision at the lowest possible cost through the many hours of unpaid volunteering of the small team.

#### **Financial review**

The net receipts for the year were £1,542, including net receipts of £1,903 on unrestricted funds and net payments of £361 on restricted funds after transfers.

#### **Reserves policy**

The charity's free reserves, at the year end were £7,306.

The trustees do not currently have a reserves policy.

Approved by the board of trustees on 19/9/2024

Greg Lambert (Trustee)

**Mirfield Mind and Body**  
**Receipts and payments account**  
**for the year ended 31 December 2023**

	Notes	2023 Unrestricted funds £	2023 Restricted funds £	2023 Total funds £	2022 Total funds £
<b>Receipts</b>					
Grants and donations	(2)	-	-	-	5,000
Rental income		17,026	-	17,026	14,900
Payment from related party (to be repaid)		3,892	-	3,892	-
<b>Total receipts</b>		<u>20,918</u>	<u>-</u>	<u>20,918</u>	<u>19,900</u>
<b>Payments</b>					
Rent		12,329	-	12,329	12,030
Utilities		6,059	-	6,059	3,714
Phone and broadband		-	-	-	374
Stationery and printing		81	-	81	-
Cleaning and waste		60	-	60	50
Equipment		76	-	76	-
Repairs and maintenance		28	-	28	4,341
Accountancy		504	-	504	480
Professional fees		-	-	-	298
Refreshments		24	-	24	-
Health and safety		215	-	215	-
<b>Total payments</b>		<u>19,376</u>	<u>-</u>	<u>19,376</u>	<u>21,287</u>
<b>Net receipts / (payments)</b>		<u>1,542</u>	<u>-</u>	<u>1,542</u>	<u>(1,387)</u>
<b>Transfers between funds</b>		<u>361</u>	<u>(361)</u>	<u>-</u>	<u>-</u>
<b>Net movement in funds</b>		<u>1,903</u>	<u>(361)</u>	<u>1,542</u>	<u>(1,387)</u>
<b>Fund balances brought forward</b>		<u>5,403</u>	<u>361</u>	<u>5,764</u>	<u>7,151</u>
<b>Fund balances carried forward</b>	(3)	<u>7,306</u>	<u>-</u>	<u>7,306</u>	<u>5,764</u>

**Mirfield Mind and Body**  
**Statement of assets and liabilities**  
**as at 31 December 2023**

	2023	2023	2023	2022
	Unrestricted	Restricted	Total	Total
	£	£	£	£
<b>Cash funds</b>				
Cash at bank	7,306	-	7,306	5,764
<b>Total cash funds</b>	<u>7,306</u>	<u>-</u>	<u>7,306</u>	<u>5,764</u>

**Liabilities**

	2023
	£
Accruals	552
Other creditors - deposit from related party to be repaid	<u>3,892</u>
	<u>4,444</u>

The financial statements were approved by the board of trustees on 19/9/2024

Greg Lambert (Trustee)

# **Mirfield Mind and Body**

## **Notes to the accounts**

### **for the year ended 31 December 2023**

#### **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.

No changes have been made to the accounts for previous years.

##### **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.

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.

**Mirfield Mind and Body**  
**Notes to the accounts continued**  
**for the year ended 31 December 2023**

2 Grants and donations	2023 Unrestricted funds £	2023 Restricted funds £	2023 Total funds £	2022 Total funds £
Kirklees Council	-	-	-	5,000
	<u>-</u>	<u>-</u>	<u>-</u>	<u>5,000</u>

3 Restricted funds	Balance b/f £	Incoming £	Outgoing £	Transfers £	Balance c/f £
Kirklees Council	361	-	-	(361)	-
	<u>361</u>	<u>-</u>	<u>-</u>	<u>(361)</u>	<u>-</u>

**Fund name**

Kirklees Council

**Purpose of restriction**

To carry out improvements to the entrance to alleviate the effects of further flooding. The transfer relates to the cost of a flood survey paid from unrestricted funds in a previous year.

**4 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 £5,265 (2022: £6,478).

The charity was finally able to open its own bank account during the year, prior to this, MMAB funds had been held in the bank account of MMAC. When the new bank account was set up, the incorrect balance of MMAB funds was transferred from the MMAC account into the MMAB account, and this was not picked up until the accounts were being prepared after the year end. As at 31 December 2023, £3891.59 was due to be repaid to MMAC.