Calderdale Industrial Museum Association

Company limited by guarantee

Company registration number: 08422411

Registered Charity number: 1161098

Report of the Directors

For the year ended 31 December 2025

and

Unaudited filleted financial statements

31 December 2025

and

Independently Examined Financial Report

for the year ended 31 December 2025

Draft

Calderdale Industrial Museum Association

Company limited by guarantee

Company Number 08422411

Registered Charity Number 1161098

Report of the Directors for the year ended 31 December 2025

The directors present their report with the financial statements of the company for the year ended 31 December 2025

Principal Activity

The principal object of the company is to conserve preserve and display items of historical importance by the provision and maintenance of a museum in Calderdale for the education and benefit of the public.

To this end the active membership of the company has continued to work on conservation of CMBC's Industrial Museum artefacts and building, which CIMA occupies under license.

On 11 August 2016, negotiations with CMBC concluded, and the company entered into legal agreements to occupy the Industrial Museum building under licence and take responsibility for the industrial artefacts. The agreements provide for CMBC to bring the museum building into serviceable repair. This work is not yet finalised. Currently negotiations are in progress to change our tenure to a fixed term lease.

During the year the museum celebrated its fortieth birthday and brought steam power back to the power gallery to be able to better demonstrate working machinery. It has expanded its education reach by participating in Calderdale's Linking Schools Programme as well as offering traditional visits. A number of groups use the museum for regular talks and activities

Directors

The Directors shown below have held office during the whole of the period from 31 December 2025 to the date of this report except where noted.

Mr T J Kirker
Mr D J Capper
Mr S Crowther
Mr C R Watson
Mr T Hardaker
Mr B C Wadsworth
Mr R A Lewis (Company Secretary)
Mr D G Millichope
Mrs E J Dunn
Mr A S Guthrie
Ms J M McDonough
Mr J Singh Hayre (Resigned July 2026)
Mr D Gill (Appointed February 2025, Resigned July 2026)

R A Lewis

Director

06 July 2026

Draft

Calderdale Industrial Museum Association
Company limited by guarantee

Contents

	Page
Directors and other information	**1**
Statement of financial position	**2**

Draft

Calderdale Industrial Museum Association
Company limited by guarantee

Directors and other information

Directors	Mr T J Kirker
	Mr S Crowther
	Mr D Capper
	Mr C R Watson
	Mr T Hardaker
	Mr B C Wadsworth
	Mr R A Lewis
	Mr D G Millichope
	Mrs E J Dunn
	Mr A S Guthrie
	Ms J M McDonough
	Mr J Singh Hayre
	Mr D Gill
Secretary	Mr R A Lewis
Company number	08422411
Registered office	Calderdale Industrial Museum
	Square Road
	Halifax
	HX1 1QG
Honorary Accountants	Hodgson Hey Limited
	Heritage Exchange
	South Lane
	Elland
	HX5 0HG
Solicitors	Chadwick Lawrence
	13 Railway Street
	Huddersfield
	HD1 1JS

Draft

Calderdale Industrial Museum Association
Company limited by guarantee

Statement of financial position
31 December 2025

	2025		2024	
	£	£	£	£
Fixed assets	1,068		1424	
Current assets	77,928		117,375	
Prepayments and accrued income	6,158		4,949	
		85,154		122,324
Creditors: amounts falling due within one year		(18,890)		(7,957)
Creditors: amounts falling due after 1 year		(623)		(1,335)
Net current assets		**65,641**		**113,032**
Total assets less current liabilities		65,641		114,456
Net assets		65,641		114,456
Capital and reserves		65,641		114,456

For the year ending 31 December 2023 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476.
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

The financial statements have been prepared in accordance with the micro-entity provisions and have been delivered in accordance with the provisions applicable to companies' subject to the small companies' regime.

These financial statements were approved by the board of directors and authorised for issue on 10 July 2024, and are signed on behalf of the board by:

Mr RA Lewis

Director

6 July 2026

Company registration number: 08422411

Draft

The company is a private company limited by guarantee, registered in England and Wales.

Calderdale Industrial Museum Association
Company Limited By Guarantee No 842241
Registered Charity no 1161098

Financial Report for the year to 31 December 2025

Income & Expenditure Account	GM %		Period 1 Jan to 31 Dec 2025		Period 1 Jan to 31 Dec 2024
Income					
Members' subscriptions			3,580.00		4,466.50
Donations			1,551.00		888.50
Other donations			4,024.10		2,794.45
CMBC Grants receivable			15,000.00		15,000.00
CMBC Covid 19 Leisure Business Grant					
Interest received			437.30		729.20
Grants received			9,900.00		
Gift aid from HMRC					7,505.30
Surplus on social activities					
Transfer from YMT reserve			993.40		
Transfer from PSA reserve			57,523.20		
Income from talks			1,777.02		236.00
School visit income			1,200.00		1,558.00
Sundry income			32.41		1,731.05
Room hire			4,772.00		4,366.50
Admission charges			20,424.00		18,215.86
Café and catering		19,651.75		19,220.35	
Less cost of ingredients & equipment		(9,743.76)		(7,180.98)	
	50.42%		9,907.99		12,039.37
Sale of goods		5,064.87		5,470.06	
Less cost of goods sold		(2,447.08)		(1,477.83)	
	51.69%		2,617.79		3,992.23
			133,740.21		73,922.96
Expenditure - operational					
Payroll costs		14,234.25		21,982.34	
Travel costs		276.49		196.18	
Electricity		5,424.28		4,566.39	
Gas		10,448.06		7,970.44	
Rent / Rates & Halifax BID		408.86		328.26	
Insurances		8,017.66		6,376.33	
Statutory testing		1,089.00		636.69	
Alarm services		2,340.61		2,460.22	
Lift maintenance		12.39		264.06	
Telephone & internet		466.50		818.93	
Reception costs					
CCTV/Tannoy/ Network		828.10		717.12	
Museum & artifacts maintenance		7,757.24		9,384.68	
Office equipment / depreciation		356.00		356.00	
Display equipment and materials		-		64.39	
Educational materials		437.46		693.85	
Storage / Carriage costs		1,398.16		230.40	
IT expenditure		2,353.18		2,160.00	
H&S / First aid		740.36		8.32	
Bad debt provision		40.70		(100.00)	
Sundry expense				298.15	
Lease costs		60.00			
Charitable donations				-	
Promotional expense		1,501.70		891.00	
Printing costs		488.17			
Meeting / Seminar / course expense		255.00		31.50	
Association memberships		348.65		238.71	
Legal & professional fees		831.60		98.70	
Consultancy		263.20		-	
Card payment charges		813.23		811.84	
Postage & Stationery		878.19		719.47	
			62,071.04		62,201.07
Excess income over operational expenditure			71,669.17		11,721.89

Calderdale Industrial Museum Association
Company Limited by Guarantee No 840241
Registered Charity no 1161898

Financial Report for the year to 31 December 2025

		Period 1 Jan to 31 Dec 2025		Period 1 Jan to 31 Dec 2024
Expenditure - project:				
	Top floor	1,206.04		2,059.80
	Everybody Arts collaboration South Asian Stories	8,000.00		
	First floor	326.55		585.29
	Basement	418.59		55.06
	Water wheel	33.48		9.47
	Mining & quarrying			
	Gazebo purchase	2,329.16		
	Wrigley 3 wheel truck	500.00		
	Pre-industrial bottle display	382.67		
	Staircase project			
	Small exhibition area net	-		39.92
	Steam generation for Power room	58,483.75		16,150.99
	Industrial age textiles			
	Cork & Leather displays	172.09		201.64
	YMT Autism Backpack project	993.40		
	Volunteer room refurbishment	-		7.00
			72,846.47	21,348.17
	Transferred to / (from) accumulated funds		(1,177.30)	(8,527.28)

Draft

Calderdale Industrial Museum Association
Company Limited by Guarantee No 842241
Registered Charity no 1161898

Financial Report for the year to 31 December 2025

			Period 1 Jan to 31 Dec 2025		Period 1 Jan to 31 Dec 2024	
BALANCE SHEET			At 31/12/2025		At 31/12/2024	
Accumulating Fund						
Opening balance			47,648.26		57,176.54	
Excess / (deficit) of expenditure over income for the period			(1,177.30)		(9,527.28)	
Closing balance		[See note 1]	46,471.96		47,648.26	
Represented by						
Assets						
Office equipment			1,068.00		1,424.00	
Current assets						
Bank			54,382.53		44,279.48	
Cash	PSA Fund		18,413.11		64,870.01	
	At museum		220.84		303.84	
			74,100.48		118,877.33	
Debtors			1,728.49		3,727.70	
Gift Aid due from HMRC						
Prepayments			6,157.83		5,299.01	
Stock of goods at lower of cost or net realisable value			3,167.26	85,154.06	3,686.46	123,558.50
Current liabilities						
Trade Creditors			15,756.40		232.77	
Accruals & Other creditor			1,711.34		5,756.51	
VAT liability			(809.52)		(197.42)	
Prepaid Members subscriptions			1,688.80		1,780.80	
Payroll creditor			287.44		287.44	
Lease			979.80		1,335.80	
				19,513.06		9,094.30
				65,641.00		114,464.20
Note 1	Accumulating fund is made up of:-					
	Unrestricted funds			45,761.96		47,589.26
	Restricted funds					
		Full Steam Ahead Fund		17,584.44		64,174.94
		EFFC Grant		2,294.60		1,460.80
		York Museums Trust Grant				1,242.80
				65,641.00		114,464.20

Independent Examiner's report
In connection with my examination of the above report, no matter has come to my attention:-
(1) which gives me reasonable cause to believe that in any material respect the requirements
- to keep accounting records in accordance with Section 130 of the 2011 Charities Act and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act have not been met or
(2) to which, in my opinion, attention should be drawn in order to enable proper understanding of the accounts to be reached

L Bailey 06-Jul-26
Independent Examiner