

Ackworth Community Library

Charity number 1152172

Annual Report and Financial Statements for the year ended 31 March 2023



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COMMUNITY ACCOUNTING
WEST YORKSHIRE

Ackworth Community Library

Annual Report and Financial Statements for the year ended 31 March 2023

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Prepared by West Yorkshire Community Accountancy Service CIO

Ackworth Community Library

Trustees' report for the year ended 31 March 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	Position	Dates
Wendy Bell	Chair	
Geoff Robinson		
Roksandra Royakova-Doychinova		Resigned 19 October 2022
Harry Malkin		
Emily Coburn-Hall		
Sharon Pickering		Appointed 3 March 2022
Jeff Finnigan		Appointed 20 October 2022
Charity number	1152172	Registered in England and Wales

Registered and principal address

Parish Council Community Centre
Bell Lane
Ackworth
Pontefract
WF7 7JH

Bankers

CAF Bank Ltd
25 Kings Hill Avenue
West Malling
Kent
ME19 4JQ

Independent examiner

Simon Bostrom FCIE

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 formed on 23 May 2013 and is governed by a constitution as amended 6 December 2017.

Method of recruitment and appointment of trustees

The trustees of the charity are appointed by the members at the AGM.

Ackworth Community Library

Trustees' report (continued) for the year ended 31 March 2023

Objectives and activities

The charity's objects

To advance education of the public in the Parish of Ackworth in West Yorkshire and its environs, by the running and management of a community library for the benefit of the said residents.

To promote for the benefit of the residents of Ackworth and its environs the provision of facilities for recreation or other leisure time occupation of 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 life of the said inhabitants.

The charity's main activities

We provide free access to our members to over 12,000 books. These include adult, teenage and children's books. They cover a wide range of genres including fiction, non-fiction, reference, talking books and large print books.

Members have access to a range of computers and the internet for a minimal charge. Unwaged and job seekers have free access and advice on preparing CVs and job hunting.

We support a wide range of community events and organisations across the village throughout the year.

Public benefit statement

In setting our objectives and planning our activities our trustees have given serious consideration to the Charity Commissions general guidance on public benefit and in particular the advancement of education. In addition, we are committed to enabling as many people as possible to gain access to information for knowledge and pleasure through the provision of books and online access. We provide free and open access for everyone to become part of our village community.

We have provided a warm space over the winters months and offered free hot drinks and newspapers to read. The library is a welcoming and homely place, that both benefits the community and is valued by the community.

Achievements and performance

Provided a warm space. Free hot drinks and newspapers to read. We have increased the amount of visitors to the library over the winter months due to the warm spaces initiative to help with the cost of living crisis.

Our Wednesday afternoon and Friday Morning activities are continuing encouraging children and parents into the library. These participating in a range of craft activities and story readings to the young. School holiday activities also resuming with junior children participating in a variety of reading schemes. The reading group, is very popular and still in demand.

Our membership remains at a healthy level, being especially popular with parents and children and the children's activities offered on a weekly basis. Other people also use our facilities for a wide variety of reasons, leisure, education in support of their work or job applications. Public access to computers and printing another resource of the library, the only outlet within the village. Often members just use us as a social venue to meet and chat in a pleasant environment. We continue to work to advance education in Ackworth and the surrounding areas, with future events and activities targeted accordingly.

We are hosting Duke of Edinburgh Award students at the library, they are working with administration tasks and are enjoying their time with us.

Ackworth Community Library

Trustees' report (continued) for the year ended 31 March 2023

Financial review

The net payments for the year were £11,301, including net payments of £1,301 on unrestricted funds and net payments of £10,000 on restricted funds after transfers.

Reserves policy

The calculation of reserves has been based on the following considerations.

1. Annual salaries – the trustees will be able to reduce this figure and reserves going forward.
2. Essential costs. For example, public liability and contents insurance.
3. Scarcity of grants in the current economic climate.
4. Closure costs. This would include estimates of redundancy payments and disposal of assets.

We are required to produce two figures for reserves:

Minimum: If it seems likely that the reserves would fall below this figure in any future three month period, an emergency meeting will be convened with trustees and staff to discuss alternatives. However, should the reserves fall below this figure the trustees will be asked to close the library. The liabilities to cover a three-month closure period, the possible return of outstanding grants, have been estimated as follows:

Salaries: £3,800 (currently)

Restricted Funds: £10,000 (National Lottery)

Total: £13,800

Maximum: Should the reserves rise above this figure, the trustees will be asked to sanction disposal of the excess income, either with the inception of new projects, suspending further grant applications, passing the excess to another charity or any combination of these three options.

Salaries: £18,000

Essential Costs: £5,000

Closure Costs: £5,000

Grant Repayments: £10,000 (National Lottery)

Total: £38,000

The charity's free reserves, at the year end were £18,753.

Approved by the board of trustees on 3/11/2023

Geoff Robinson (Trustee)

Ackworth Community Library

Independent examiner's report to the trustees of Ackworth Community Library

I report to the charity trustees on my examination of the accounts of the CIO for the year ended 31 March 2023, which are set out on pages 6 to 9.

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 Trust'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. Whilst an independent examination is not required under section 145 of the Act, the trustees have opted for this type of scrutiny.

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 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.

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.

Simon Bostrom FCIE

20/11/2023

West Yorkshire Community Accountancy Service CIO

Stringer House
34 Lupton Street
Leeds
LS10 2QW

Ackworth Community Library
Receipts and payments account
for the year ended 31 March 2023

	Notes	2023 Unrestricted funds £	2023 Restricted funds £	2023 Total funds £	2022 Total funds £
Receipts					
Grants	(2)	-	9,076	9,076	10,805
Sales		9,171	-	9,171	2,920
Bank interest		79	-	79	3
Total receipts		<u>9,250</u>	<u>9,076</u>	<u>18,326</u>	<u>13,728</u>
Payments					
Staff costs		7,001	9,006	16,007	10,475
IT expense		126	8,393	8,519	224
Insurance		96	-	96	98
Miscellaneous		152	-	152	12
Phone and broadband		604	-	604	745
Printing		619	-	619	670
Bank charges		54	19	73	96
Events		94	1,070	1,164	12
Raffle tickets and adverts		-	-	-	69
Independent examination		432	-	432	432
Subscriptions		95	-	95	168
Supplies		537	-	537	997
Equipment		741	588	1,329	-
Total payments		<u>10,551</u>	<u>19,076</u>	<u>29,627</u>	<u>13,998</u>
Net receipts / (payments)		<u>(1,301)</u>	<u>(10,000)</u>	<u>(11,301)</u>	<u>(270)</u>
Fund balances brought forward		<u>20,054</u>	<u>10,000</u>	<u>30,054</u>	<u>30,324</u>
Fund balances carried forward	(3)	<u>18,753</u>	<u>-</u>	<u>18,753</u>	<u>30,054</u>

Ackworth Community Library
Statement of assets and liabilities
as at 31 March 2023

	2023	2023	2023	2022
	Unrestricted	Restricted	Total	Total
	£	£	£	£
Cash funds				
Cash at bank	18,703	-	18,703	30,004
Cash in hand	50	-	50	50
Total cash funds	<u>18,753</u>	<u>-</u>	<u>18,753</u>	<u>30,054</u>

Debtors and prepayments

	2023
	£
Prepaid IT support	2,458
	<u>2,458</u>

Assets retained for the charity's own use

Approximately 12,000 books
 16 computers
 Chairs, tables and bookshelves
 Water boiler
 Till
 2 printers
 Shed
 (The charity retains a full register of assets)

Liabilities

	2023
	£
Accruals	454
	<u>454</u>

The financial statements were approved by the board of trustees on 3/11/2023

Geoff Robinson (Trustee)

Ackworth Community Library

Notes to the accounts

for the year ended 31 March 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.

Ackworth Community Library

Notes to the accounts continued

for the year ended 31 March 2023

2 Grants and donations	2023 Unrestricted funds £	2023 Restricted funds £	2023 Total funds £	2022 Total funds £
Nova Wakefield	-	4,240	4,240	-
The Brelms Trust	-	4,836	4,836	-
HMRC JRS	-	-	-	805
National Lottery Community Fund	-	-	-	10,000
	<u>-</u>	<u>9,076</u>	<u>9,076</u>	<u>10,805</u>

3 Restricted funds	Balance b/f £	Incoming £	Outgoing £	Transfers £	Balance c/f £
National Lottery	10,000	-	10,000	-	-
The Brelms Trust	-	4,836	4,836	-	-
Nova warm spaces	-	4,240	4,240	-	-
	<u>10,000</u>	<u>9,076</u>	<u>19,076</u>	<u>-</u>	<u>-</u>

Fund name	Purpose of restriction
National Lottery	Towards the costs of new computers, technical support and training for staff and volunteers.
The Brelms Trust	To support the library to open 8 extra hours per week. Providing two staff 9-12 Monday (6 hours) and 2 hours on a Saturday for one staff member.
Nova warm spaces	Towards providing a warm space for anyone attending the library.

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.