

Company registration number: 08149900
Charity registration number: 1155294

**RAWDON COMMUNITY LIBRARY LTD
TRUSTEES' REPORT AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2025**

Crag & Co
First Floor, Embsay Mill
Embsay
Skipton
North Yorkshire
BD23 6QR

Rawdon Community Library Ltd

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Rawdon Community Library Ltd
Company No. 08149900
Trustees' Report For The Year Ended 31 August 2025

The trustees present their report and the financial statements for the year ended 31 August 2025.

Objectives and Activities

Aims and Objectives

To provide Library Services and a Community Centre to all, whatever their race, culture, religion, means or ability.

Public Benefit

Our activities to further public benefit include providing the above services to all those in Rawdon and the nearby areas regardless of gender, race, religion or financial means.

The trustees confirm that they have complied with the requirements of Section 17 of the Charities Act 2011 to have due regard to the Charity Commission's guidance on public benefit.

Achievements and Performance

Main Achievements

Buildings:

We continue to improve the building whenever possible. During the year we replaced the electric doors and adjacent windows with those which have better reliability and with better energy efficiency.

Staff:

The Library is run entirely by volunteers, currently numbering 65.

Financial Review

Financial Position

For the 12 months ending 31st August 2025 the entity showed a small profit of £372.82
At 31st August 2025 net assets were £30928.28

Reserves Policy

The organisation aims to keep £15000 in cash reserves.

Additional Note

The charity's activities expose it to a number of financial risks including credit risk, cash flow risk and liquidity risk.

Credit risk

The charity's principal financial assets are bank balances and cash, trade and other receivables.

Liquidity risk

In order to maintain liquidity to ensure that sufficient funds are available for ongoing operations and future developments, the charity maintains a current account and a Building Society Account.

Structure, Governance and Management

Governing Document

The governing document is the memorandum and articles of association dated 19 July 2012 and lodged with Companies House.

**Rawdon Community Library Ltd
Trustees' Report (continued)
For The Year Ended 31 August 2025**

Trustee Selection Methods

Recruitment and appointment of trustees.

There are currently five trustees. We are conscious of the need to be diverse and to reflect the communities of our beneficiaries. We continue to actively look to recruit further trustees.

Reference and Administrative Details

Trustees

Edwina Elliott
Jill Griffiths
Patricia Pinder
Carolyn Speare
Clive Woods

Charity Number

1155294

Company Number

08149900

Registered Office

New Road Side
Rawdon
Leeds
Yorkshire
LS19 6DD

Independent Examiner

Graham Anthony Elliott Chartered Certified Accountant
Crag & Co
Chartered Accountants & Chartered Tax Advisers
First Floor, Embsay Mill
Embsay
Skipton
North Yorkshire
BD23 6QR

Rawdon Community Library Ltd
Trustees' Report (continued)
For The Year Ended 31 August 2025

Small Company Rules

This report has been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

The trustees' report was approved by the board of trustees and signed on its behalf by:



Edwina Elliott (May 26, 2026, 10:42am)

Edwina Elliott

Trustee
18/05/2026

Rawdon Community Library Ltd
Independent Examiner's Report to the Trustees of Rawdon Community Library Ltd
For The Year Ended 31 August 2025

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 August 2025.

Responsibilities and Basis of Report

As the charity trustees of the Company (and also its directors for the purposes of company law), you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ("the 2006 Act").

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent Examiner's Statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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.

Graham Anthony Elliott Chartered Certified Accountant

18/05/2026

First Floor, Embsay Mill

Embsay

Skipton

North Yorkshire

BD23 6QR

Rawdon Community Library Ltd
Statement of Financial Activities (including Income and Expenditure Account)
For The Year Ended 31 August 2025

		Unrestricted funds	Restricted funds	2025 Total funds	2024 Total funds
	Notes	£	£	£	£
INCOME AND ENDOWMENTS FROM:					
Donations and legacies	3	1,738	-	1,738	2,243
Charitable activities:	4				
Library activities		19,940	18,812	38,752	18,248
Other trading activities	5	2,675	-	2,675	3,979
Investments	6	1,039	-	1,039	172
Other	7	648	-	648	(14)
		<u>26,040</u>	<u>18,812</u>	<u>44,852</u>	<u>24,628</u>
EXPENDITURE ON:					
Charitable activities:	9				
Library activities		(21,493)	-	(21,493)	(24,020)
Separate material item of expenditure		-	(22,985)	(22,985)	(2,287)
		<u>(21,493)</u>	<u>(22,985)</u>	<u>(44,478)</u>	<u>(26,307)</u>
NET INCOME/(EXPENDITURE)		4,547	(4,173)	374	(1,679)
Transfers between funds	16	(3,423)	3,423	-	-
NET MOVEMENT IN FUNDS		<u>1,124</u>	<u>(750)</u>	<u>374</u>	<u>(1,679)</u>
RECONCILIATION OF FUNDS:					
Total funds brought forward		27,254	3,300	30,554	32,233
TOTAL FUNDS CARRIED FORWARD	16	<u>28,378</u>	<u>2,550</u>	<u>30,928</u>	<u>30,554</u>

The notes on pages 8 to 12 form part of these financial statements.

Rawdon Community Library Ltd
Comparative Statement of Financial Activities (including Income and Expenditure
Account)
For The Year Ended 31 August 2025

				2024
	Notes	Unrestricted funds	Restricted funds	Total funds
		£	£	£
INCOME AND ENDOWMENTS FROM:				
Donations and legacies	3	2,243	-	2,243
Charitable activities:	4			
Library activities		18,248	-	18,248
Other trading activities	5	3,979	-	3,979
Investments	6	172	-	172
Other	7	(14)	-	(14)
		<u>24,628</u>	<u>-</u>	<u>24,628</u>
EXPENDITURE ON:				
Charitable activities:	9			
Library activities		(24,020)	-	(24,020)
Separate material item of expenditure		(2,287)	-	(2,287)
		<u>(26,307)</u>	<u>-</u>	<u>(26,307)</u>
NET EXPENDITURE		(1,679)	-	(1,679)
Transfers between funds	16	(3,300)	3,300	-
NET MOVEMENT IN FUNDS		<u>(4,979)</u>	<u>3,300</u>	<u>(1,679)</u>
RECONCILIATION OF FUNDS:				
Total funds brought forward		32,233	-	32,233
TOTAL FUNDS CARRIED FORWARD	16	<u>27,254</u>	<u>3,300</u>	<u>30,554</u>

The notes on pages 8 to 12 form part of these financial statements.

Rawdon Community Library Ltd
Balance Sheet
As At 31 August 2025

		Unrestricted funds	Restricted funds	2025 Total funds	2024 Total funds
	Notes	£	£	£	£
FIXED ASSETS					
Tangible Assets	13	3,547	-	3,547	4,045
		3,547	-	3,547	4,045
CURRENT ASSETS					
Debtors	14	3,861	-	3,861	3,687
Cash at bank and in hand		24,211	-	24,211	32,016
		28,072	-	28,072	35,703
Creditors: Amounts Falling Due Within One Year	15	(691)	-	(691)	(9,194)
NET CURRENT ASSETS (LIABILITIES)		27,381	-	27,381	26,509
TOTAL ASSETS LESS CURRENT LIABILITIES		30,928	-	30,928	30,554
NET ASSETS		30,928	-	30,928	30,554
FUNDS OF THE CHARITY					
Restricted Funds				2,550	3,300
Unrestricted Funds				28,378	27,254
TOTAL FUNDS	16			30,928	30,554

For the year ending 31 August 2025 the charitable company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

On behalf of the board



Edwina Elliott (May 26, 2026, 10:42am)
Edwina Elliott

Trustee
18/05/2026

The notes on pages 8 to 12 form part of these financial statements.

Rawdon Community Library Ltd

Notes to the Financial Statements

For The Year Ended 31 August 2025

1. General Information

Rawdon Community Library Ltd is a company limited by guarantee, incorporated in England & Wales, registered number 08149900 and registered charity number 1155294. The registered office is New Road Side, Rawdon, Leeds, Yorkshire, LS19 6DD.

2. Accounting Policies

2.1. Basis of Preparation of Financial Statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)", Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006.

The charitable company is a Public Benefit Entity as defined by FRS 102.

2.2. Incoming Resources

All incoming resources are included in the Statement of Financial Activities (SOFA) when the charity is legally entitled to the income. Income consists of fees from library activities, fundraising donations, fees for group activities or room hire and grant income which is included in full in the SOFA when received. Investment income by way of interest on cash deposits is included when receivable.

2.3. Resources Expended

All resources expended are recognised once there is a legal or constructive obligation to that expenditure, it is probable that settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs in that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with depreciation allocated on the portion of assets in use.

2.4. Tangible Fixed Assets and Depreciation

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Fixtures & Fittings	10% straight line
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2.5. Cash and Cash Equivalents

Cash and cash equivalents are basic financial assets and include cash in hand and deposits held at call with banks, other short-term highly liquid investments that mature in no more than three months from the date of acquisition and are readily convertible to a known amount of cash with insignificant risk of change in value, and bank overdrafts.

3. Income from Donations and Legacies

	2025	2024
	Unrestricted funds	Unrestricted funds
	£	£
Donations and gifts	1,738	2,243

4. Income from Charitable Activities

	Unrestricted funds	Restricted funds	2025 Total funds
	£	£	£
Library activities	19,940	18,812	38,752

Rawdon Community Library Ltd
Notes to the Financial Statements (continued)
For The Year Ended 31 August 2025

	Unrestricted funds £	Restricted funds £	2024 Total funds £
Library activities	18,248	-	18,248

The following grants received during the year were fully expended in the year.

	2025 Restricted funds £	2024 Restricted funds £
Brotherton Trust	275	-
AVSED warm spaces	1,000	-
J Crowther 2024	4,300	-
J Crowther 2025	4,000	-
LCC for CCTV camera	336	-
LCC IT grant	1,000	-
LCC re new lobby door	7,901	-
	<u>18,812</u>	<u>-</u>

5. Income from Other Trading Activities

	2025 Unrestricted funds £	2024 Unrestricted funds £
Fundraising events	2,675	3,979

6. Investment Income

	2025 Unrestricted funds £	2024 Unrestricted funds £
Bank interest receivable	1,039	172

7. Other Income

	2025 Unrestricted funds £	2024 Unrestricted funds £
Village show income	648	(14)

8. Net Income/(Expenditure)

The net income/(expenditure) is stated after charging/(crediting):

	2025 £	2024 £
Depreciation of tangible fixed assets - owned	498	499

Rawdon Community Library Ltd
Notes to the Financial Statements (continued)
For The Year Ended 31 August 2025

9. Analysis of Expenditure

	2025
	Support costs
	(see note 10)
	£
Library activities	21,493
	<u>21,493</u>
	2024
	Support costs
	(see note 10)
	£
Library activities	24,020
	<u>24,020</u>

Included under the heading "Seperate material item of expenditure" is grant income expended of £22,985 (2024 : £2,287).

10. Support Costs

	2025
	Library activities
	£
Premises expenses	10,610
General administration	10,385
Depreciation	498
	<u>21,493</u>
	<u>21,493</u>
	2024
	Library activities
	£
Premises expenses	13,785
General administration	9,736
Depreciation	499
	<u>24,020</u>
	<u>24,020</u>

11. Independent Examiner's Remuneration

	2025	2024
	£	£
Independent examination of the financial statements	690	-
	<u>690</u>	<u>-</u>

12. Average Number of Employees

Average number of employees during the year was: 5 (2024: 5)

Rawdon Community Library Ltd
Notes to the Financial Statements (continued)
For The Year Ended 31 August 2025

13. Tangible Assets

	Fixtures & Fittings
	£
Cost	
As at 1 September 2024	4,544
As at 31 August 2025	4,544
Depreciation	
As at 1 September 2024	499
Provided during the period	498
As at 31 August 2025	997
Net Book Value	
As at 31 August 2025	3,547
As at 1 September 2024	4,045

14. Debtors

	2025	2024
	£	£
Due within one year		
Other debtors	3,861	3,687

15. Creditors: Amounts Falling Due Within One Year

	2025	2024
	£	£
Accruals and deferred income	691	9,194

16. Movement in Funds

	As at 1 September 2024	Income	Expenditure	Transfers	As at 31 August 2025
	£	£	£	£	£
Unrestricted funds					
General:					
General unrestricted fund	27,254	26,040	(21,493)	(3,423)	28,378
Restricted funds					
Grant income	3,300	18,812	(22,985)	3,423	2,550
Total funds	30,554	44,852	(44,478)	-	30,928

	As at 1 September 2023	Income	Expenditure	Transfers	As at 31 August 2024
	£	£	£	£	£
Unrestricted funds					
General:					
General unrestricted fund	32,233	24,628	(26,307)	(3,300)	27,254

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Rawdon Community Library Ltd
Notes to the Financial Statements (continued)
For The Year Ended 31 August 2025

Restricted funds

Grant income	-	-	-	3,300	3,300
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Total funds

	32,233	24,628	(26,307)	-	30,554
	32,233	24,628	(26,307)	-	30,554

17. Transactions with Trustees

None of the trustees received any remuneration or any other benefits from an employment with the charity or a related entity during the current or previous year.

No trustee expenses have been incurred.

18. Related Party Disclosures

There have been no related party transactions in the reporting period that require disclosure.

19. Company limited by guarantee

The company is limited by guarantee and has no share capital.

Every member of the company undertakes to contribute to the assets of the company, in the event of a winding up, such an amount as may be required not exceeding £1.

Rawdon Community Library Ltd
Detailed Statement of Financial Activities (including Income and Expenditure Account)
For The Year Ended 31 August 2025

	2025	2024
	Total funds	Total funds
	£	£
INCOME AND ENDOWMENTS FROM:		
Donations and legacies		
Donations from individuals	1,738	2,243
	<u>1,738</u>	<u>2,243</u>
Charitable Activities:		
Library activities		
Group activities	14,555	12,655
Sale of goods or services	4,694	4,324
Room hire	691	822
Grants received	18,812	447
	<u>38,752</u>	<u>18,248</u>
Other trading activities		
Fundraising events	2,675	3,979
	<u>2,675</u>	<u>3,979</u>
Investments		
Bank interest receivable	1,039	172
	<u>1,039</u>	<u>172</u>
Other		
Village show income	648	(14)
	<u>648</u>	<u>(14)</u>
	<u>44,852</u>	<u>24,628</u>
EXPENDITURE ON:		
Charitable Activities:		
Library activities		
Rent	(674)	(660)
Light and heat	(4,747)	(8,639)
Repairs and maintenance	(2,987)	(2,428)
Cleaning	(2,202)	(2,058)
Computer software, consumables and maintenance	(4,189)	(4,120)
Insurance	(970)	(821)
Printing, postage and stationery	(1,552)	(1,903)
Training seminars and workshops	(468)	-
Telecommunications and data costs	(1,077)	(1,002)
Independent examiner's fees	(690)	-
Legal fees	(34)	(399)
Sundry expenses	(1,405)	(1,491)
Depreciation of fixtures and fittings	(498)	(499)
	<u>(21,493)</u>	<u>(24,020)</u>
		...CONTINUED

Rawdon Community Library Ltd
Detailed Statement of Financial Activities (including Income and Expenditure Account)
(continued)
For The Year Ended 31 August 2025

Separate material item of expenditure

Grant income expended	(22,985)	(2,287)
	(22,985)	(2,287)
	(44,478)	(26,307)
NET INCOME/(EXPENDITURE)	374	(1,679)



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(81.149.93.252)

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