

**REPORT OF THE TRUSTEES AND  
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST AUGUST 2025  
FOR  
COLNE CITADEL**

Ainsworths Limited  
Chartered Accountants  
Charter House  
Stansfield Street  
Nelson  
Lancashire  
BB9 9XY

**CONTENTS OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31ST AUGUST 2025**

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	Page
Report of the Trustees	1 to 4
Independent Examiner's Report to the Members of Colne Citadel	5
Statement of Financial Activities	6
Balance Sheet	7
Notes to the Financial Statements	8 to 12

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**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31ST AUGUST 2025**

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**FINANCIAL STATEMENTS AND TRUSTEES' REPORT**

The trustees present their annual report and unaudited financial statements of the charity for the year ended 31<sup>st</sup> August 2025.

The financial statements comply with the Charities Act 2011 and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) (effective 1<sup>st</sup> January 2015) – (Charities SORP (FRS 102)).

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**  
1158372

**Registered office**  
Colne Citadel  
Market Place  
Colne  
BB8 0HY

**Trustees and key management**  
G Whiteoak  
J Whiteoak  
R Douglas  
G Melling  
K Marrion

**Role**  
Chairperson

**Independent Examiner**  
M Sunter FCA  
Ainsworths Limited  
Chartered Accountants  
Charter House  
Stansfield Street  
Nelson  
Lancashire  
BB9 9XY

**Bankers**  
Santander  
3 Church Street  
Colne  
BB8 0EB

**REPORT OF THE TRUSTEES (CONTINUED)  
FOR THE YEAR ENDED 31ST AUGUST 2025**

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**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Organisational status**

Colne Citadel was registered as a charity on 27<sup>th</sup> August 2014 under the provisions of the Charities Act (Charity number: 1158372) and is governed by a trust deed.

**Organisational structure**

The Board currently consists of the trustees and is responsible for key policy decisions and the effective governance of the organisation overall. The trustees take care of the day to day running and legal requirements of the charity and the Board meets on a regular basis.

**Recruitment and appointment of new trustees**

Trustees are appointed to reflect the skills required to support the Board and its range of activities. The trustees themselves appoint new trustees to the Board and provide appointees with a full orientation on the services provided, the decision-making processes of the charity and the roles and responsibilities of a trustee, including their legal obligations under applicable laws.

**Risk management**

The trustees have examined the major strategic, business and operational risks which the charity faces and confirm that systems have been established to ensure that regular reports are produced and that necessary steps can be taken to address any issues arising.

**OBJECTIVES AND ACTIVITIES**

The principal activities of the charity are to further or benefit the residents of Colne and surrounding areas, without distinction of sex, sexual orientation, race or of political, religious or other opinions by associating together the said residents and the local authorities, voluntary and other organisations in a common effort to advance education and to provide facilities in the interests of social welfare for recreation leisure time occupation with the objective of improving the conditions of life for the residents.

**Public benefit**

In setting out the charity's objectives and planning of activities the trustees have given careful consideration to the Charity Commission's general guidance and section 17(5) of the Charities Act 2011. The trustees are confident that the charity offers services of real and practical use to the local population and therefore complies with the responsibility placed on all charities under the Charities Act 2011 to demonstrate a public benefit.

**ACHIEVEMENTS AND PERFORMANCE**

On Nov 1st 2022- three years funding was granted from the Reaching Communities Fund, National Lottery. This enabled employment of a full-time centre Manager to run, develop and expand our services to the community. Daytime activities in the centre have increased from two days each week to six. We have provided a safe, warm space, low cost, nutritious food as well as a great variety of groups to cater for all abilities, ages and needs.

Visitor numbers have increased steadily from an average of 400 visitors each week to 625 visitors. The number of visitors in crisis or requesting assistance with food support, financial difficulties or mental health issues has increased significantly-possibly exacerbated by the cost-of-living crisis. For this reason, we have employed an Assistant Manager part-time to assist with crisis intervention as well as increased activities. Funding was secured to employ a part-time catering assistant to ensure we could cater for increased demand, open on Saturdays for breakfast as well as free up time for management to assist visitors and coordinate centre activities. Visitors in need of additional support are signposted to other agencies such as debt services, housing needs or referred to the Social Prescribing or Integrated Board Team.

Volunteer opportunities have increased. We now have 30 volunteers-whereas last year we had 16. Many of our volunteers were previously service users. Training of Volunteers has been provided by Lancashire Adult Learning. All volunteers have received travel or food expenses when appropriate.

Our free, professional counselling service now provides over 200 a year. This has quadrupled in the last 3 years.

**REPORT OF THE TRUSTEES (CONTINUED)  
FOR THE YEAR ENDED 31ST AUGUST 2025**

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**ACHIEVEMENTS AND PERFORMANCE (CONTINUED)**

We facilitate over 20 groups regularly - some of which are provided by other agencies working in partnership including stroke awareness, Integrated care board team who provide Nurse appointments at our centre and health advice, substance misuse services, Narcotics Anonymous, fraud and scam prevention. We ourselves run Art and Craft groups, Mindfulness, peer support groups and many other wellbeing groups.

Rental income has continued. We hire out space at low cost to other services which benefit our community. Various improvements have been made to our premises including new tables and chairs, new Wi-Fi system, new boiler, storage, white goods, installation of planters for growing vegetables and foodbank shed in the garden. We have recently had a full re roof and windows.

It has been a very busy year. Feedback and testimonies from visitors leads us to believe that Service users have felt welcomed, accepted, supported and safe in our centre.

**Future plans**

For the next twelve months we aim to continue our present groups and services and increase our Formal and Informal Partnerships.

We will continue to network and build up links with other statutory and community organisations.

We will continue to source funding and involving our community in planning of future services.

**FINANCIAL REVIEW**

The attached statement of financial activities shows how funds were raised and applied during the year.

This statement separates funds which the charity controls itself (unrestricted funds) from those that have to be spent in a manner determined by the donor (restricted funds).

During the year ended 31<sup>st</sup> August 2025 incoming resources amounted to £133,519 while resources expended amounted to £161,049. The net result for the year was a deficit of £27,530 which was largely due to restricted income of £28,400 received in the previous year being spent in the current year. Current year performance has seen an increase in the unrestricted funds of £870.

The significant spend in the current year is due to large repairs being carried out, including roofing costs of £34,680.

**Reserves policy**

It is the policy of the charity to maintain unrestricted funds, which are free reserves of the charity, at levels which equate to an excess of its projected needs for the forthcoming year, thereby providing sufficient funds to cover management, administration and support costs and enable the ongoing development of projects. The trustees believe the net asset position is sufficient to satisfy such requirements although these levels of free reserves are reviewed on a regular basis.

**Risk assessment**

The trustees review the major risks faced by the charity during their regular meetings and confirm there are systems in place to mitigate them. Internal risks are minimised by the segregation of duties and procedures for authorisation of all transactions.

**Acknowledgements**

The trustees would like to express thanks to all the charity's employees and volunteers.

**REPORT OF THE TRUSTEES (CONTINUED)  
FOR THE YEAR ENDED 31ST AUGUST 2025**

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**STATEMENT OF TRUSTEES' RESPONSIBILITIES**

Under charity law, the trustees are responsible for preparing the Report of the Trustees and the financial statements for each financial year which show a true and fair view of the state of affairs of the charity and of the excess of income over expenditure for that period.

In preparing these financial statements, generally accepted accounting practice entails that the trustees:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether the recommendations of the Statement of Recommended Practice have been followed, subject to any material departures disclosed and explained in the financial statements;
- state whether the financial statements comply with the trust deed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue its activities.

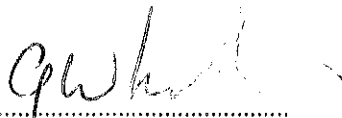
The trustees are required to act in accordance with the trust deed of the charity, within the framework of trust law. They are responsible for keeping proper accounting records, sufficient to disclose at any time, with reasonable accuracy, the financial position of the charity at that time, and to enable them to ensure that, where any statements of accounts are prepared by them under the Charities Act 2011 and the applicable Charity (Accounts and Reports) Regulations, those statements of accounts comply with the requirements of regulations under those provisions. The trustees also have a general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the charity and to prevent and detect fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website.

**Charity requirements**

This report has been prepared in accordance with requirements set down by the Charities SORP (FRS 102).

**ON BEHALF OF THE BOARD:**



G Whiteoak - Trustee  
Dated: 5<sup>th</sup> November 2025



J Whiteoak - Trustee  
Dated: 5<sup>th</sup> November 2025

## INDEPENDENT EXAMINERS REPORT TO THE MEMBERS OF COLNE CITADEL

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I report on the accounts of Colne Citadel for the year ended 31<sup>st</sup> August 2025, which are set out on pages 6 to 12.

### **Respective responsibilities of the trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied that the Charity is not subject to an audit under section 144(2) of the 2011 Act and is eligible for independent examination, it is my responsibility to: -

- Examine the accounts under section 145 of the 2011 Act;
- To follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- To state whether particular matters have come to my attention.

### **Basis of independent examiner's report**

My examination was carried out in accordance with the General Directions given by the Charity Commissioner. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and the seeking of explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently, no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

### **Independent examiner's statement**

In connection with my examination, no matter has come to my attention:

- Which gives me reasonable cause to believe that, in any material respect, the requirements:
  - (a) to keep accounting records in accordance with section 130 of the 2011 Act; and
  - (b) to prepare accounts which accord with the accounting records, comply with the accounting requirements of the 2011 Act have not been met; or
- To which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Mark Sunter FCA  
Ainsworths Limited  
Charter House  
Stansfield Street  
Nelson  
Lancashire  
BB9 9XY

Dated: 5<sup>th</sup> November 2025

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31ST AUGUST 2025**

	Notes	Unrestricted funds £	Restricted funds £	2025 £	2024 £
<b>INCOMING RESOURCES</b>					
Donations and grants	3	36,819	73,302	110,121	126,038
Rents received		3,003	-	3,003	4,049
Fundraising		-	-	-	2,120
Other income		20,073	-	20,073	24,499
Interest received		322	-	322	396
<b>Total incoming resources</b>		<b>60,217</b>	<b>73,302</b>	<b>133,519</b>	<b>157,102</b>
<b>RESOURCES EXPENDED</b>					
Charitable activities	5	59,347	101,702	161,049	145,078
<b>Total resources expended</b>		<b>59,347</b>	<b>101,702</b>	<b>161,049</b>	<b>145,078</b>
<b>NET MOVEMENT IN FUNDS</b>		<b>870</b>	<b>(28,400)</b>	<b>(27,530)</b>	<b>12,024</b>
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		32,334	28,400	60,734	48,710
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>33,204</b>	<b>-</b>	<b>33,204</b>	<b>60,734</b>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derives from continuing activities.

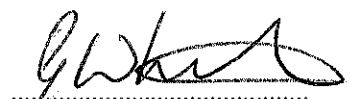


**COLNE CITADEL**

**BALANCE SHEET  
AT 31ST AUGUST 2025**

	Notes	2025 £	£	2024 £	£
<b>FIXED ASSETS</b>					
Tangible assets	6		9,385		5,896
			<u>9,385</u>		<u>5,896</u>
<b>CURRENT ASSETS</b>					
Cash at bank		24,131		55,666	
		<u>24,131</u>		<u>55,666</u>	
<b>CREDITORS</b>					
Amounts falling due within one year	7	312		828	
<b>NET CURRENT ASSETS</b>			<u>23,819</u>		<u>54,838</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<u>33,204</u>		<u>60,734</u>
<b>NET ASSETS</b>			<u>33,204</u>		<u>60,734</u>
<b>FUNDS</b>	9				
Restricted			-		28,400
Unrestricted			<u>33,204</u>		<u>32,334</u>
<b>TOTAL FUNDS</b>			<u>33,204</u>		<u>60,734</u>

The financial statements were approved by the Board of Trustees on 5<sup>th</sup> November 2025 and were signed on its behalf by:



G Whiteoak  
Trustee



J Whiteoak  
Trustee

The notes form part of these financial statements

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31ST AUGUST 2025**

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**1. ACCOUNTING POLICIES**

**Statutory information**

Colne Citadel is registered with the Charity Commission in England. The registered charity number and address can be found in the Report of the Trustees on page 1.

**Basis of preparation**

The accounts (financial statements) have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011 and UK Generally Accepted Practice as it applies from 1st January 2015. The financial statements have been prepared on a going concern basis.

**Consolidation**

The charity has elected to take exemption from the requirements to prepare consolidated accounts as permitted by Charities SORP (FRS 102).

**Cash flow**

The charity is exempt from the requirement to prepare a cash flow statement as it qualifies as a small entity.

**Incoming resources**

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Income from donations, legacies, fundraising and similar incoming resources are included in the year in which they are receivable.

Any income received for specific purpose is accounted for as restricted funds when receivable.

**Resources expended**

Expenditure is accounted for on an accruals basis (inclusive of attributable value added tax which cannot be recovered) and has been classified under the principal categories related to the cost.

Costs allocated to activities in the furtherance of the charity's objects are those directly associated with achieving the charity's goals. Governance costs are those incurred in connection with the management of the company's assets, organisational administration and compliance with constitutional and statutory requirements. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**Fund accounting**

Unrestricted funds are available for use at the discretion of the trustees in the furtherance of the general activities of the charity. Surplus funds can be allocated to restricted projects if the trustees believe they are required.

Restricted funds are funds subject to specific restriction imposed by the donors for the purpose of any appeal in which the funds are raised and can only be used for particular purpose within the objects of the charity.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings	- 15% reducing balance
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The notes form part of these financial statements

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**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31ST AUGUST 2025**

**1. ACCOUNTING POLICIES (CONTINUED...)**

**Taxation**

The trust is a registered charity and is therefore exempt from Income Tax and Corporation Tax under the provisions of Section 505(1) of the Income and Corporation Taxes Act 1988.

**2. NET INCOME AND EXPENDITURE FOR THE YEAR**

Net income and expenditure is stated after charging:

	<b>2025</b>	2024
	<b>£</b>	£
Depreciation	<b>1,264</b>	652
<i>Independent examiner's remuneration:</i>		
Independent examination fees	<b>300</b>	300
Other accountancy services	<b>1,044</b>	1,020
	<u><b>1,044</b></u>	<u>1,020</u>

**3. INCOME FROM DONATIONS AND GRANTS**

	<b>2025</b>	2024
	<b>£</b>	£
Donations	<b>7,049</b>	4,717
<i>Grants</i>		
The National Lottery	<b>41,447</b>	40,674
Lancashire Environmental Fund	<b>20,355</b>	10,400
Borough of Pendle	<b>11,500</b>	20,300
Garfield Weston Foundation	<b>10,000</b>	10,000
Albert Hunt	<b>5,000</b>	-
Dowager Countess Eleanor Peel Trust	<b>2,990</b>	-
Lancaster Foundation	<b>2,500</b>	-
Eric Wright	<b>2,500</b>	5,000
Arnold Clark	<b>1,500</b>	-
Lancashire County Council	<b>1,250</b>	733
Neighbourly Sainsburys	<b>1,000</b>	-
TK Maxx and Homesense Foundation	<b>1,000</b>	-
Colne Town Council	<b>500</b>	1,000
Colne Blues Society	<b>650</b>	-
The Pennine Trust	<b>440</b>	7,730
Apex Collaborative	<b>440</b>	-
Awards for All	-	20,000
Community Foundation	-	2,990
Other general grants	-	2,494
	<u><b>110,121</b></u>	<u>126,038</u>

Income from donations and grants totaling £73,302 (2024: £121,321) were restricted.

The notes form part of these financial statements

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31ST AUGUST 2025**

**4. STAFF COSTS**

	2025 £	2024 £
<i>Staff costs:</i>		
Gross wages	59,818	56,248
Social security	-	-
Pensions	2,948	2,680
	<u>62,766</u>	<u>58,928</u>

*The average number of employees during the year were as follows:*

	No	No
Charitable services	3	3
Management and administration	1	1
	<u>4</u>	<u>4</u>

During the year, no employee received remuneration in excess of £60,000

The trustees and key management personal have received neither remuneration nor reimbursement of expenses during the period.

**5. RESOURCES EXPENDED**

	2025 £	2024 £
Staff wages	62,766	58,928
Counsellors	2,044	16,060
Food and consumables	16,679	20,966
Vouchers and donations	11,737	17,549
Miscellaneous expenses	2,987	5,034
Bank charges	142	139
Insurance	573	862
Accountancy fees	1,344	1,320
Advertising	225	1,006
Repairs and maintenance	43,880	6,921
Motor and travel	1,339	941
Utilities	5,790	7,644
Office supplies	5,776	3,638
Professional fees	1,710	1,730
Telephone	1,414	1,084
Training	1,379	216
Depreciation	1,264	1,040
	<u>161,049</u>	<u>145,078</u>

Resources expended totalling £101,702 (2024: £92,921) were restricted.

The notes form part of these financial statements

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31ST AUGUST 2025**

**6. TANGIBLE FIXED ASSETS**

	<b>Fixtures and fittings</b>	<b>Total £</b>
<b>COST</b>		
At 1 <sup>st</sup> September 2024	7,588	7,588
Additions	4,753	4,753
Disposals	-	-
	<hr/>	<hr/>
At 31 <sup>st</sup> August 2025	12,341	12,341
	<hr/>	<hr/>
<b>DEPRECIATION</b>		
At 1 <sup>st</sup> September 2024	1,692	1,692
Charge for year	1,264	1,264
Eliminated on disposal	-	-
	<hr/>	<hr/>
At 31 <sup>st</sup> August 2025	2,956	2,956
	<hr/>	<hr/>
<b>NET BOOK VALUE</b>		
At 31 <sup>st</sup> August 2025	9,385	9,385
	<hr/>	<hr/>
At 31 <sup>st</sup> August 2024	5,896	5,896
	<hr/>	<hr/>

**7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>2025 £</b>	<b>2024 £</b>
Social security and other taxes	-	553
Other creditors	312	275
	<hr/>	<hr/>
	312	828
	<hr/>	<hr/>

The notes form part of these financial statements

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31ST AUGUST 2025**

**8. ANALYSIS OF NET ASSETS BETWEEN FUNDS**

	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total Funds £
Fixed assets	9,385	-	9,385	5,896
Current assets	24,131	-	24,131	55,666
Current liabilities	(312)	-	(312)	(828)
	<u>33,204</u>	<u>-</u>	<u>33,204</u>	<u>60,734</u>

**9. MOVEMENT IN FUNDS**

	At 1.9.24 £	Net movement in funds £	At 31.8.25 £
<b>Unrestricted funds</b>			
General	32,334	870	33,204
<b>Restricted funds</b>			
Lottery Funding	-	-	-
Borough of Pendle	-	-	-
Lancashire Environmental Fund	8,400	(8,400)	-
Awards for All	20,000	(20,000)	-
<b>TOTAL FUNDS</b>	<u>60,734</u>	<u>(27,530)</u>	<u>33,204</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Recognised gains/(losses) £	Movement in funds £
<b>Unrestricted funds</b>				
General	60,217	(59,347)	-	870
<b>Restricted funds</b>				
Lottery Funding	41,447	(41,447)	-	-
Borough of Pendle	11,500	(11,500)	-	-
Lancashire Environmental Fund	20,355	(28,755)	-	(8,400)
Awards for All	-	(20,000)	-	(20,000)
	<u>133,519</u>	<u>(161,049)</u>	<u>-</u>	<u>(27,530)</u>

**10. RELATED PARTY TRANSACTIONS**

During the current and prior year there have been no related party transactions.

The notes form part of these financial statements