

Boroughbridge Area Community Library Association

Balance Sheet

As at 31/03/2025

Cash basis

	31/03/2025	31/03/2024
Assets		
Accounts receivable	-	(66)
Cash at bank	26,158	31,863
Cash on hand	195	145
Cash in transit	-	-
Total — Assets	26,353	31,942
Liabilities		
Grants	628	10,490
Net assets	25,725	21,452
Equity		
Retained Surplus	25,725	21,452
Total equity	25,725	21,452

I confirm that I have examined the accounts and find them to be in accordance with the records and documents produced to me



STEPHEN MARKLEW A.C.I.B 3 June 2025

1 SPRINGBANK

MARLOW CUM GRAFTON

YORK YO51 9QZ

Boroughbridge Area Community Library Association

Receipts & Payments Summary

For the period from 01/04/2024 to 31/03/2025

	31/03/2025	31/03/2024
Receipts		
Accounts receivable	9,417.00	7,640.00
Donations	4,500.95	-
Events Income	35.00	130.00
Grants	-	1,705.00
Interest	301.93	-
Library Cash Till Sales	1,325.79	1,365.72
Library Cashless (Card) Sales	2,215.56	1,351.74
Library RFID Sales	837.05	596.25
Sundry Sales	714.40	120.85
Total — Receipts	19,347.68	12,909.56
Less: Payments		
Bank charges	-	70.05
Card (SumUp) Fees	37.89	-
Cash discrepancies	7.95	-
Cleaning	2,506.71	2,238.00
Computer & IT	8.39	-
Electricity	3,107.77	5,223.17
Events Expenditure	-	406.94
Exceptional Costs	12,964.35	5,209.75
Gas	2,691.31	4,126.21
Goods for resale	45.00	167.05
Grants	240.00	-
Insurance	311.00	301.51
Library Sundries	586.15	829.46
Licenses	-	154.80
Rent	1,000.00	1,000.00
Repairs and maintenance	1,332.11	851.22
Water	164.24	198.34
Total — Payments	25,002.87	20,776.50
Net increase (decrease) in cash held	(5,655.19)	(7,866.94)
Cash at the beginning of the period	32,008.21	39,875.15
Cash at the end of the period	26,353.02	32,008.21

Boroughbridge Area Community Library Association

Cash Flow Statement

For the period from 01/04/2024 to 31/03/2025

Indirect method

	31/03/2025	31/03/2024
Operating activities		
Net profit (loss)	5,721.71	(5,958.19)
Adjustments to reconcile net profit (loss) to net cash from operating activities		
Bank charges	-	70.05
Card (SumUp) Fees	37.89	22.49
Cash discrepancies	7.95	-
Grant releases	(8,865.90)	(5,209.75)
Interest	(301.93)	-
Jubilee Room Hire	55.00	-
Library Cash Till Sales	-	277.40
Library Cashless (Card) Sales	-	(22.49)
Sundry Sales	-	(277.40)
Changes in working capital		
Accounts receivable	(2,326.00)	1,596.00
Cash flows from (used in) operating activities	(5,671.28)	(9,501.89)
Investing activities		
Interest	301.93	-
Financing activities		
Bank charges	-	(70.05)
Card (SumUp) Fees	(37.89)	-
Cash discrepancies	(7.95)	-
Grants	(240.00)	1,705.00
Cash flows from (used in) financing activities	(285.84)	1,634.95
Net increase (decrease) in cash held	(5,655.19)	(7,866.94)
Cash at the beginning of the period	32,008.21	39,875.15
Cash at the end of the period	26,353.02	32,008.21

Boroughbridge Area Community Library Association

Statement of Changes in Equity

For the period from 01/04/2024 to 31/03/2025

Cash basis

	31/03/2025	31/03/2024
Retained Surplus		
Balance at beginning of period	21,452	20,866
Profit (loss) for the period	3,517	(4,428)
31292218 - HSBC Current Account 40-12-28	-	-
638 — 31/10/2018	-	-
Grants	-	-
Opening tfr from grants	756	5,014
Pre-bank cash box	-	-
RFID	-	-
Till	-	-
Balance at end of period	25,725	21,452
Suspense		
FAO Nikki Wren-JarvisCost Centre 32101Subjective Code 4101	-	-
FAST Rural & Ripon (booking on behalf of – Eleanor Meadows)	-	-
NYC: Cost Centre: RE32040Subjective Code: 4422	-	-
Balance at end of period	-	-
Total Equity	25,725	21,452

Boroughbridge Area Community Library Association

Profit and Loss Statement

For the period from 01/04/2024 to 31/03/2025

Cash basis

	31/03/2025	31/03/2024	31/03/2023
Income			
Library Cash Till Sales	1,326	1,088	1,127
Library Cashless (Card) Sales	2,216	1,374	772
Library RFID Sales	837	596	681
Jubilee Room Hire	4,513	2,870	2,508
Office Rental Income	4,970	4,704	4,252
Events Income	35	130	-
Sundry Sales	714	398	378
Interest	302	-	328
Cash discrepancies	(8)	-	(2)
Total — Income	14,905	11,161	10,044
Less: Expenses			
Bank charges	-	70	78
Card (SumUp) Fees	38	22	13
Non Domestic Rates	-	-	136
Goods for resale	45	167	106
Events Expenditure	-	407	111
Rent	1,000	1,000	1,000
Water	164	198	151
Electricity	3,108	5,223	2,865
Gas	2,691	4,126	3,494
Licenses	-	155	271
Computer & IT	8	-	36
Library Sundries	586	829	748
Insurance	311	302	302
Repairs and maintenance	1,332	851	1,441
Cleaning	2,507	2,238	2,770
Total — Expenses	11,791	15,589	13,521
Operating Surplus (Deficit)	3,114	(4,428)	(3,477)
Exceptional Items			
Donations	4,501	-	725
Grant releases	8,866	5,210	-
Exceptional Costs	(12,964)	(5,210)	-
Total — Exceptional Items	403	-	725
Net profit (loss)	3,517	(4,428)	(2,752)