

CHARITY REGISTRATION NUMBER: 1171181

**Catterick, Richmond and Colburn Community
Libraries**

Unaudited Financial Statements

31 March 2022

IAN CRISOP ACCOUNTANCY

Chartered accountants

Unit 1, Borough House Business Centre,

5 Borough Road, Richmond,

North Yorkshire

DL10 4SX

Catterick, Richmond and Colburn Community Libraries

Financial Statements

Year ended 31 March 2022

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Catterick, Richmond and Colburn Community Libraries

Trustees' Annual Report

Year ended 31 March 2022

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 March 2022.

Reference and administrative details

Registered charity name Catterick, Richmond and Colburn Community Libraries

Charity registration number 1171181

Principal office 10a Queens Road
Richmond
North Yorkshire
DL10 4AE

The trustees

P D Wicks (Resigned 31 March 2022)
N S Clark
S Young
A Dale
J Clark
M A Cotton

Independent examiner R I Crisop FCA
Unit 1, Borough House Business Centre,
5 Borough Road, Richmond,
North Yorkshire
DL10 4SX

Catterick, Richmond and Colburn Community Libraries

Trustees' Annual Report *(continued)*

Year ended 31 March 2022

Structure, governance and management

Governing Document

CRACCL is a charitable incorporated organisation using the foundation structure, registered in England on 19 January 2017. The structure means that the only persons eligible to members of CRACCL are its Trustees, and any member and trustee who ceases to be a trustee automatically ceases to be a member of CRACCL. The charity was established under a Constitution which contains the objects and powers of the organisation.

Structure

The Trustees give their time voluntarily and receive no benefit from the charity.

Alongside the positions of Chair (Philip Wicks) and Treasurer (Neil Clark), each Trustee has a particular role and there is then a Lead Trustee for each library:

Catterick:	Michael Cotton
Richmond:	Judith Clark
Colburn:	Sue Young

Each library is managed by a team of three - the Lead Trustee together with a Volunteer Co-ordinator and NYCC library Supervisor. The Trustees would like to pay particular thanks to the Volunteer Co-ordinators who are responsible for ensuring sufficient volunteers are available to keep the libraries open.

Catterick, Richmond and Colburn Community Libraries

Trustees' Annual Report *(continued)*

Year ended 31 March 2022

Objectives and activities

Objectives and aims

The objectives of our charity as set out in the objects contained in the constitution adopted on 19 January 2017 are: " To advance the education of the public in North Yorkshire by assisting and supporting the provision of community libraries for the benefits of such residents". Our charity was constituted to work in partnership with North Yorkshire County Council (NYCC) to maintain the delivery of library services. We assumed responsibility for the operation and management of three libraries from 1 April 2017 and the principal aim for our first year of operation was to maintain the existing opening hours and provide a seamless transition to a community-led service. Our aims for subsequent years are to consolidate the successful transition and examine how we might grow services and opening hours.

Volunteers

The number of active volunteers is relatively stable and they worked over 5,000 hours. Their contribution is invaluable. Each library has a volunteer co-ordinator who seeks to manage gaps in the schedule to avoid libraries being closed. Volunteer recruitment remains a priority and Trustees plan to revamp the recruitment material and run a formal campaign in the coming year. New volunteers are introduced to work of the libraries by shadowing experienced volunteers. Formal training by NYCC staff puts the work of volunteers into context and helps provide consistent provision across the county. Trustees set particular store in recognising and thanking volunteers. A lunch was held at the Catterick Golf Club in December to thank volunteers for their support.

Trustees

The Constitution states that the Board of Trustees shall be made-up of at least four and not more than ten members. Current Trustees are:

Philip Wicks (Chair)
Neil Clark (Treasurer)
Sue Young (Lead Trustee)
Judith Clark (Lead Trustee)
Michael Cotton (Lead Trustee)
Angela Dale (Trustee)

Trustees are volunteers and they all contribute a tremendous amount of time to ensuring the success of CRACCL. Philip Wicks plans to stand down as Trustee and Chair and a collection from volunteers and others enabled vouchers to be purchased for the SAGE. The board wishes Philip well for the future and thanks him for the work to establish and run CRACCL.

Catterick, Richmond and Colburn Community Libraries

Trustees' Annual Report *(continued)*

Year ended 31 March 2022

Achievements and performance

ACHIEVEMENTS AND PERFORMANCE

Service Provision

Libraries are safe, neutral spaces at the heart of their communities, reflecting and responding to local needs. They get more visits each year than any other cultural service, with a reach that extends across income brackets, ages and ethnicities. They play an important role in promoting well-being and community cohesion.

At Catterick the focus is on adult education, in partnership with ALSS, and the surrounding military community. The Home Library Service moved from Colburn to Catterick where more space is available.

Colburn library provides space for the Richmondshire District Council (RDC) Community Office, and a focus on the needs of children in a socially deprived area of North Yorkshire.

The children's libraries at Colburn and Catterick have been re-provisioned with up-to-date and modern furniture and facilities. Formal openings will follow and initial feedback shows increased use and appreciation by local people.

On behalf of the volunteers, we thank the NYCC library staff for their continuing support during the year. The partnership continues to develop, with both NYCC, RDC and other partners.

Events and Community Activities

As well as maintaining the existing opening hours of our libraries, we supported and organised a variety of events and community activities in conjunction with NYCC staff. The main event of the library year is the Summer Reading Challenge (SRC), a national scheme aimed at maintaining literacy development during the school summer holidays. CRACCL volunteers once again enthusiastically supported the scheme. Example of events which took place during the year at our libraries include: "

Class visits " SRC story telling

" ZooLab visits

" Imagination gaming sessions

" Coffee mornings

" Specialised talks (e.g. Royal Collection)

" Meet the Author events (in partnership with Richmond Walking and Book Festival)

Catterick, Richmond and Colburn Community Libraries

Trustees' Annual Report *(continued)*

Year ended 31 March 2022

Financial review

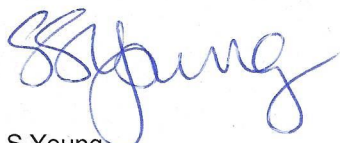
The accompanying financial statements indicate that the Trustees set an annual budget which includes a funding gap approximating to the cost of employing our administrator for 2 days a week. The Trustees intend to agree a formal reserve policy and, in the meantime have set aside appropriate funds in a reserve. In the view of the Trustees, this places finance on a sustainable footing.

The libraries benefited from the annual NYCC grant, Covid support grants and substantial monies from a successful bid to the RDC Community Investment Fund used to refurbish Colburn Library. The Trustees were able to bring this project in under budget and on time.

Principal Funding Sources

The principal funding sources for the charity were by way of grant income from NYCC and local town and parish councils. We enjoyed discretionary rate relief from Richmondshire District Council for all three premises. Other income streams include library charges, room hire and our own fundraising activities, including coffee mornings held in Richmond Town Hall.

The trustees' annual report was approved on 29 November 2022 and signed on behalf of the board of trustees by:



S Young
Trustee

Catterick, Richmond and Colburn Community Libraries

Independent Examiner's Report to the Trustees of Catterick, Richmond and Colburn Community Libraries

Year ended 31 March 2022

I report to the trustees on my examination of the financial statements of Catterick, Richmond and Colburn Community Libraries ('the charity') for the year ended 31 March 2022.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and 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.

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 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.



R I Crisop FCA
Independent Examiner

Unit 1, Borough House Business Centre,
5 Borough Road, Richmond,
North Yorkshire
DL10 4SX

29 November 2022

Catterick, Richmond and Colburn Community Libraries

Statement of Financial Activities

Year ended 31 March 2022

		Unrestricted funds £	2022 Restricted funds £	Total funds £	2021 Total funds £
	Note				
Income and endowments					
Donations and legacies	4	68,989	42,262	111,251	165,521
Charitable activities	5	22,520	—	22,520	11,430
Investment income	6	31	—	31	71
Total income		<u>91,540</u>	<u>42,262</u>	<u>133,802</u>	<u>177,022</u>
Expenditure					
Expenditure on raising funds:					
Costs of raising donations and legacies	7	38,962	42,262	81,224	93,774
Total expenditure		<u>38,962</u>	<u>42,262</u>	<u>81,224</u>	<u>93,774</u>
Net income and net movement in funds		<u>52,578</u>	<u>—</u>	<u>52,578</u>	<u>83,248</u>
Reconciliation of funds					
Total funds brought forward		113,049	—	113,049	29,801
Total funds carried forward		<u>165,627</u>	<u>—</u>	<u>165,627</u>	<u>113,049</u>

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 9 to 14 form part of these financial statements.

Catterick, Richmond and Colburn Community Libraries

Statement of Financial Position

31 March 2022

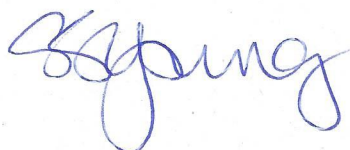
	Note	2022 £	2021 £
Current assets			
Debtors	11	3,973	3,065
Cash at bank and in hand		201,159	182,599
		205,132	185,664
Creditors: amounts falling due within one year	12	39,505	72,615
Net current assets		165,627	113,049
Total assets less current liabilities		165,627	113,049
Net assets		165,627	113,049
Funds of the charity			
Unrestricted funds		165,627	113,049
Total charity funds	14	165,627	113,049

These financial statements were approved by the board of trustees and authorised for issue on 29 November 2022, and are signed on behalf of the board by:



N S Clark
Trustee

S Young
Trustee



The notes on pages 9 to 14 form part of these financial statements.

Catterick, Richmond and Colburn Community Libraries

Notes to the Financial Statements

Year ended 31 March 2022

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is 10a Queens Road, Richmond, North Yorkshire, DL10 4AE.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Catterick, Richmond and Colburn Community Libraries

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Catterick, Richmond and Colburn Community Libraries

Notes to the Financial Statements (continued)

Year ended 31 March 2022

3. Accounting policies (continued)

Financial instruments (continued)

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

4. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Donations			
Donations and legacies	<u>68,989</u>	<u>42,262</u>	<u>111,251</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Donations			
Donations and legacies	<u>93,384</u>	<u>72,137</u>	<u>165,521</u>

Catterick, Richmond and Colburn Community Libraries

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

5. Charitable activities

	Unrestricted Funds	Total Funds 2022	Unrestricted Funds	Total Funds 2021
	£	£	£	£
Charitable activities	<u>22,520</u>	<u>22,520</u>	<u>11,430</u>	<u>11,430</u>

6. Investment income

	Unrestricted Funds	Total Funds 2022	Unrestricted Funds	Total Funds 2021
	£	£	£	£
Bank interest receivable	<u>31</u>	<u>31</u>	<u>71</u>	<u>71</u>

7. Costs of raising donations and legacies

	Unrestricted Funds	Restricted Funds	Total Funds 2022
	£	£	£
Funding costs	6,438	20,687	27,125
Costs of raising donations and legacies	<u>32,524</u>	<u>21,575</u>	<u>54,099</u>
	<u>38,962</u>	<u>42,262</u>	<u>81,224</u>

	Unrestricted Funds	Restricted Funds	Total Funds 2021
	£	£	£
Funding costs	763	11,871	12,634
Costs of raising donations and legacies	<u>20,874</u>	<u>60,266</u>	<u>81,140</u>
	<u>21,637</u>	<u>72,137</u>	<u>93,774</u>

8. Independent examination fees

	2022 £	2021 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>630</u>	<u>622</u>

9. Staff costs

The average head count of employees during the year was Nil (2021: Nil).

No employee received employee benefits of more than £60,000 during the year (2021: Nil).

10. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees

Catterick, Richmond and Colburn Community Libraries

Notes to the Financial Statements (continued)

Year ended 31 March 2022

11. Debtors

	2022	2021
	£	£
Trade debtors	2,070	1,250
Prepayments and accrued income	1,903	1,815
	<u>3,973</u>	<u>3,065</u>

12. Creditors: amounts falling due within one year

	2022	2021
	£	£
Accruals and deferred income	<u>39,505</u>	<u>72,615</u>

13. Deferred income

	2022	2021
	£	£
At 1 April 2021	71,790	97,737
Amount released to income	(42,262)	(72,137)
Amount deferred in year	9,152	46,190
At 31 March 2022	<u>38,680</u>	<u>71,790</u>

14. Analysis of charitable funds

Unrestricted funds

	At 1 April 2021	Income	Expenditure	At 31 March 2022
	£	£	£	£
General funds	<u>113,049</u>	<u>91,540</u>	<u>(38,962)</u>	<u>165,627</u>

	At 1 April 2020	Income	Expenditure	At 31 March 2021
	£	£	£	£
General funds	<u>29,801</u>	<u>104,885</u>	<u>(21,637)</u>	<u>113,049</u>

Catterick, Richmond and Colburn Community Libraries

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

14. Analysis of charitable funds *(continued)*

Restricted funds

	At 1 April 2021 £	Income £	Expenditure £	At 31 March 2022 £
Restricted Fund 1	—	<u>42,262</u>	<u>(42,262)</u>	—

	At 1 April 2020 £	Income £	Expenditure £	At 31 March 2021 £
Restricted Fund 1	—	<u>72,137</u>	<u>(72,137)</u>	—

15. Analysis of net assets between funds

	Unrestricted Funds £	Total Funds 2022 £
Current assets	205,132	205,132
Creditors less than 1 year	<u>(39,505)</u>	<u>(39,505)</u>
Net assets	<u>165,627</u>	<u>165,627</u>

	Unrestricted Funds £	Total Funds 2021 £
Current assets	185,664	185,664
Creditors less than 1 year	<u>(72,615)</u>	<u>(72,615)</u>
Net assets	<u>113,049</u>	<u>113,049</u>

Catterick, Richmond and Colburn Community Libraries

Management Information

Year ended 31 March 2022

The following pages do not form part of the financial statements.

Catterick, Richmond and Colburn Community Libraries

Detailed Statement of Financial Activities

Year ended 31 March 2022

	2022 £	2021 £
Income and endowments		
Donations and legacies		
Donations and legacies	111,251	165,521
Charitable activities		
Charitable activities	22,520	11,430
Investment income		
Bank interest receivable	31	71
Total income	<u>133,802</u>	<u>177,022</u>
Expenditure		
Costs of raising donations and legacies		
Fundraising costs	27,125	12,634
Rates and water	1,760	1,067
Light and heat	5,756	5,254
Repairs and maintenance	32,072	61,863
Insurance	1,903	1,786
Cleaning	5,898	4,434
Printing, postage and stationery	2,077	1,006
Website	164	431
Subscriptions	360	511
IT costs	3,132	2,910
Advertising	235	—
Legal fees	—	1,185
Independent examiners fees	630	622
Bank charges	112	71
	<u>81,224</u>	<u>93,774</u>
Total expenditure	<u>81,224</u>	<u>93,774</u>
Net income	<u>52,578</u>	<u>83,248</u>

Catterick, Richmond and Colburn Community Libraries

Notes to the Detailed Statement of Financial Activities

Year ended 31 March 2022

	2022 £	2021 £
Costs of raising donations and legacies		
Funding costs		
Fundraising costs	27,125	12,634
Costs of raising donations and legacies		
Rates and water	1,760	1,067
Light and heat	5,756	5,254
Repairs & maintenance	32,072	61,863
Insurance	1,903	1,786
Cleaning	5,898	4,434
Printing, postage and stationery	2,077	1,006
Website	164	431
Subscriptions	360	511
IT costs	3,132	2,910
Advertising	235	—
Legal fees	—	1,185
Independent examiner fees	630	622
Bank charges	112	71
	54,099	81,140
Costs of raising donations and legacies	81,224	93,774