

**Catterick, Richmond and Colburn
Community Libraries**

Unaudited Financial Statements

31 March 2023

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 2023

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Catterick, Richmond and Colburn Community Libraries

Trustees' Annual Report

Year ended 31 March 2023

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 March 2023.

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

S Young
A Dale
M A Cotton
L Hodgson
C Young
J Clark
N Clark

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 2023

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 (Susan Young) and Treasurer (Angela Dale), 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 2023

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:

Susan Young (Chair) (term of office to end at AGM 2024)

Angela Dale (Treasurer) (term of office to end at AGM 2024)

Michael Cotton (Trustee) (term of office to end at AGM 2026)

Lorraine Hodgson (Trustee) (term of office to end at AGM 2025)

Chris Young (Trustee) (term of office to end at AGM 2025)

Trustees are volunteers and they all contribute a tremendous amount of time to ensuring the success of CRACCL.

Catterick, Richmond and Colburn Community Libraries

Trustees' Annual Report (continued)

Year ended 31 March 2023

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 by producing a range of cultural activities with their local communities and providing many with access to vital online services. Each of our libraries reflects and responds to local needs and priorities. In Richmond library we provide space for the Richmond and Dales Talking Newspaper and preparatory work is underway to prepare space for ALSS to provide new services.

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 2023

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.

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 26 July 2023 and signed on behalf of the board of trustees by:


S Young
Trustee


A Dale
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 2023

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 2023.

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**

26 July 2023

Catterick, Richmond and Colburn Community Libraries

Statement of Financial Activities

Year ended 31 March 2023

		Unrestricted funds £	2023 Restricted funds £	Total funds £	2022 Total funds £
	Note				
Income and endowments					
Donations and legacies	4	28,959	3,463	32,422	111,251
Charitable activities	5	30,352	–	30,352	22,520
Investment income	6	1,349	–	1,349	31
Total income		60,660	3,463	64,123	133,802
Expenditure					
Expenditure on raising funds:					
Costs of raising donations and legacies	7	55,950	3,463	59,413	81,224
Total expenditure		55,950	3,463	59,413	81,224
Net income and net movement in funds		4,710	–	4,710	52,578
Reconciliation of funds					
Total funds brought forward		165,627	–	165,627	113,049
Total funds carried forward		170,337	–	170,337	165,627

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 2023

	Note	2023 £	2022 £
Current assets			
Debtors	11	195	3,973
Cash at bank and in hand		206,204	201,159
		206,399	205,132
Creditors: amounts falling due within one year	12	36,062	39,505
Net current assets		170,337	165,627
Total assets less current liabilities		170,337	165,627
Net assets		170,337	165,627
Funds of the charity			
Unrestricted funds		170,337	165,627
Total charity funds	14	170,337	165,627

These financial statements were approved by the board of trustees and authorised for issue on 26 July 2023, and are signed on behalf of the board by:

S Young
Trustee



A Dale
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 2023

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 2023

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 2023

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 2023 £
Donations			
Donations and legacies	28,959	3,463	32,422

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

Catterick, Richmond and Colburn Community Libraries

Notes to the Financial Statements (continued)

Year ended 31 March 2023

5. Charitable activities

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Charitable activities	30,352	30,352	22,520	22,520

6. Investment income

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Bank interest receivable	1,349	1,349	31	31

7. Costs of raising donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Funding costs	18,510	–	18,510
Charitable activities	37,440	3,463	40,903
	55,950	3,463	59,413

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Funding costs	6,438	20,687	27,125
Charitable activities	32,524	21,575	54,099
	38,962	42,262	81,224

8. Independent examination fees

	2023 £	2022 £
Fees payable to the independent examiner for: Independent examination of the financial statements	640	630

9. Staff costs

The average head count of employees during the year was Nil (2022: Nil).

No employee received employee benefits of more than £60,000 during the year (2022: 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 2023

11. Debtors

	2023	2022
	£	£
Trade debtors	195	2,070
Prepayments and accrued income	–	1,903
	195	3,973

12. Creditors: amounts falling due within one year

	2023	2022
	£	£
Accruals and deferred income	36,062	39,505

13. Deferred income

	2023	2022
	£	£
At 1 April 2022	38,680	71,790
Amount released to income	(3,463)	(42,262)
Amount deferred in year	–	9,152
At 31 March 2023	35,217	38,680

14. Analysis of charitable funds Unrestricted funds

	At 1 April 2022	Income	Expenditure	At 31 March 2023
	£	£	£	£
General funds	165,627	60,660	(55,950)	170,337

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

Catterick, Richmond and Colburn Community Libraries

Notes to the Financial Statements (continued)

Year ended 31 March 2023

14. Analysis of charitable funds

(continued) Restricted funds

	At 1 April 2022	Income	Expenditure	At 31 March 2023
	£	£	£	£
Restricted Fund	–	3,463	(3,463)	–

	At 1 April 2021	Income	Expenditure	At 31 March 2022
	£	£	£	£
Restricted Fund	–	42,262	(42,262)	–

15. Analysis of net assets between funds

	Unrestricted Funds	Total Funds 2023
	£	£
Current assets	206,399	206,399
Creditors less than 1 year	(36,062)	(36,062)
Net assets	170,337	170,337

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

Catterick, Richmond and Colburn Community Libraries

Management Information

Year ended 31 March 2023

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 2023

	2023 £	2022 £
Income and endowments		
Donations and legacies		
Donations and legacies	32,422	111,251
Charitable activities		
Charitable activities	30,352	22,520
Investment income		
Bank interest receivable	1,349	31
Total income	64,123	133,802
Expenditure		
Costs of raising donations and legacies		
Fundraising costs	18,510	27,125
Rates and water	2,079	1,760
Light and heat	18,190	5,756
Repairs and maintenance	6,846	32,072
Insurance	1,903	1,903
Cleaning	5,130	5,898
Printing, postage and stationery	1,149	2,077
Website	212	164
Subscriptions	389	360
IT costs	3,276	3,132
Advertising	1,000	235
Independent examiner fees	674	630
Bank charges	55	112
	59,413	81,224
Total expenditure	59,413	81,224
Net income	4,710	52,578

Catterick, Richmond and Colburn Community Libraries

Notes to the Detailed Statement of Financial

Activities Year ended 31 March 2023

	2023 £	2022 £
Costs of raising donations and legacies		
Funding costs		
Fundraising costs	18,510	27,125
Costs of raising donations and legacies - Other type 1		
Rates and water	2,079	1,760
Light and heat	18,190	5,756
Repairs & maintenance	6,846	32,072
Insurance	1,903	1,903
Cleaning	5,130	5,898
Printing, postage and stationery	1,149	2,077
Website	212	164
Subscriptions	389	360
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Advertising	1,000	235
Independent examiner fees	674	630
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	40,903	54,099
Costs of raising donations and legacies	59,413	81,224

Catterick, Richmond and Colburn Community Libraries

Trustees' Annual Report

Year ended 31 March 2023

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Catterick, Richmond and Colburn Community Libraries

Trustees' Annual Report (continued)

Year ended 31 March 2023

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