

**Catterick, Richmond and Colburn Community
Libraries**

Unaudited Financial Statements

31 March 2025

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 2025

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Catterick, Richmond and Colburn Community Libraries

Trustees' Annual Report

Year ended 31 March 2025

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 March 2025.

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
H Swettenham

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 2025

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:	Lorraine Hodgson
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 2025

Objectives and activities

Objectives and aims

Our charity was established to support and enhance public education in North Yorkshire by assisting in the provision of community libraries, as set out in our constitution adopted on 19 January 2017. We were formed to work in partnership with North Yorkshire Council (NYC) to help maintain and deliver local library services.

On 1 April 2017, we took on responsibility for the operation and management of three libraries. Our initial focus was to maintain existing opening hours and ensure a smooth transition to a community-led model. In the years since, our aim has been to build on that successful transition-strengthening service delivery and exploring opportunities to expand both services and opening hours where possible.

Volunteers

The number of active volunteers has remained consistent, with individuals collectively contributing more than 5,680 hours over the year. Their ongoing commitment remains essential to the delivery of services across our libraries. Each library is supported by a volunteer coordinator responsible for managing rotas and ensuring continuity of service, thereby reducing the risk of temporary closures. The Trustees wish to express their sincere thanks to the volunteer coordinators, whose dedication, organisational skills, and ongoing support are vital to the smooth running of each library. Their efforts in supporting volunteers, and ensuring operational stability are deeply appreciated and play a key role in sustaining the charity's services.

Trustees remain acutely aware of the importance of safeguarding volunteer wellbeing and avoiding undue pressure. Accordingly, recruiting new volunteers remains a key priority for Trustees. In addition to ongoing outreach, we have increased our presence at local volunteer fairs and community events to raise awareness of opportunities within our libraries. These events are a great way to highlight the impact of our volunteers and introduce new people to the work we do. Our visibility in the community, whether through local coffee mornings, participation in town events, or volunteering fairs, has helped strengthen our profile and attract interest from potential volunteers. These efforts are part of a broader strategy to build a diverse and sustainable volunteer base that reflects the communities we serve.

New volunteers are welcomed through a clear and supportive induction process. They begin by shadowing experienced volunteers to learn the day-to-day routines, and also take part in training sessions led by North Yorkshire Council staff. This helps them understand their role within the wider library service and ensures a consistent experience for users across the county.

The Board of Trustees greatly values the time, energy and commitment shown by our volunteers. To show our appreciation, a thank-you lunch was held in January at Catterick Golf Club. It was a chance to recognise the vital role volunteers play in keeping our libraries running and to celebrate their continued 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)

Angela Dale (Treasurer)

Michael Cotton (Trustee)

Lorraine Hodgson (Trustee)

Chris Young (Trustee)

Heather Swettenham (Trustee)

Catterick, Richmond and Colburn Community Libraries

Trustees' Annual Report *(continued)*

Year ended 31 March 2025

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

Achievements and performance

ACHIEVEMENTS AND PERFORMANCE

Service Provision

Libraries are safe, welcoming spaces at the heart of their communities, offering services that reflect local needs. They receive more visits each year than any other cultural service, reaching people of all ages, backgrounds, and income levels. Libraries play a key role in supporting wellbeing and community cohesion by hosting cultural activities, providing access to online services, and offering space for learning and connection.

We've expanded meeting room bookings at Richmond Library following the departure of the registrars. The former wedding room has been repurposed for hire, increasing opportunities for community use. Richmond Library also hosts the Richmond and Dales Talking Newspaper, and Adult Learning and Skills Service (ALSS) now runs regular adult learning classes from the former office spaces.

At Catterick Library, the focus remains on adult education and supporting the surrounding military community, in partnership with ALSS. The Home Library Service continues to thrive and is coordinated from this site. Colburn Library provides space for the NYC-run community office and continues to prioritise services for children in an area facing social disadvantage. Following staff changes at the local primary school, class visits have resumed and are becoming a regular feature-something we're keen to build on.

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

Events and Community Activities

Alongside maintaining regular opening hours, we supported and organised a wide range of events and activities throughout the year, working in partnership with North Yorkshire Council (NYC) staff. A key highlight remains the Summer Reading Challenge (SRC), a national initiative aimed at supporting children's literacy during the school holidays. CRACCL volunteers once again gave their enthusiastic support to the scheme.

Catterick, Richmond and Colburn Community Libraries

Trustees' Annual Report *(continued)*

Year ended 31 March 2025

Our partnership with the Richmond Walking & Book Festival continues to be a valued part of our annual programme. As part of the festival, a children's event was held at the three libraries, featuring award-winning author and cartoonist Mike Barfield. His interactive session, based on his book *The World's First Rollercoaster and Other Amazing Inventions*, was designed for children aged 7-11 and offered a lively mix of storytelling, audience participation, and fascinating facts. The event not only entertained but also supported learning in a fun and accessible way, sparking curiosity about science, history, and invention. It complemented the Summer Reading Challenge and reinforced the library's role in promoting informal education during the school holidays.

We also worked with local youth groups to provide access to library spaces outside of normal opening hours at both Colburn and Richmond libraries. This initiative has helped strengthen community ties and offer young people a safe, welcoming environment for group activities.

The following examples illustrate the breadth of our community engagement:

- " Class visits from local schools
- " Storytelling sessions
- " Animal workshops
- " Rhyme Time for under-fives
- " Coffee mornings
- " Children's author events (in partnership with the Richmond Walking and Book Festival)" Wellbeing workshops
- " IT support sessions
- " Craft afternoons

Catterick, Richmond and Colburn Community Libraries

Trustees' Annual Report (continued)

Year ended 31 March 2025

Events and Community Activities (continued)

These activities reflect our commitment to making libraries vibrant, inclusive spaces that respond to the needs of their communities.



Looking ahead, Trustees are keen to broaden the range of activities and events that promote community involvement. To support this ambition, funding is being actively sought. An application to the Awards for All programme was submitted but not successful; however, we have been encouraged to reapply and remain optimistic about future opportunities.

Financial Review

The accompanying financial statements reflect that the Trustees set an annual budget which includes a planned funding gap equivalent to the cost of employing an administrator for two days per week. This role is considered essential to the smooth running of operations.

We continue to face financial pressures, particularly due to the significant increases in energy costs. However, prudent financial management in earlier years has enabled the charity to absorb these challenges, supported by adequate cash reserves. In the view of the Trustees, this places the charity on a sustainable financial footing.

Principal Funding Sources

The principal funding sources for the charity were by way of grant income from NYC and local town and parish councils. We enjoyed discretionary rate relief 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 30th September 2025 and signed on behalf of the board of trustees by:

S Young
Chair

A Dale
Treasurer

Catterick, Richmond and Colburn Community Libraries

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

Year ended 31 March 2025

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 2025.

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

15 October 2025

Catterick, Richmond and Colburn Community Libraries

Statement of Financial Activities

Year ended 31 March 2025

		2025		2024
		Unrestricted	Total funds	Total funds
	Note	funds		
		£	£	£
Income and endowments				
Donations and legacies	4	35,276	35,276	37,625
Charitable activities	5	35,254	35,254	32,841
Investment income	6	4,625	4,625	4,304
Total income		<u>75,155</u>	<u>75,155</u>	<u>74,770</u>
Expenditure				
Expenditure on raising funds:				
Costs of raising donations and legacies	7	65,628	65,628	67,929
Total expenditure		<u>65,628</u>	<u>65,628</u>	<u>67,929</u>
Net income and net movement in funds		<u>9,527</u>	<u>9,527</u>	<u>6,841</u>
Reconciliation of funds				
Total funds brought forward		177,178	177,178	170,337
Total funds carried forward		<u>186,705</u>	<u>186,705</u>	<u>177,178</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 10 to 15 form part of these financial statements.

Catterick, Richmond and Colburn Community Libraries

Statement of Financial Position

31 March 2025

	Note	2025 £	2024 £
Current assets			
Debtors	11	2,823	3,973
Cash at bank and in hand		<u>219,766</u>	<u>209,309</u>
		222,589	213,282
Creditors: amounts falling due within one year	12	<u>35,884</u>	<u>36,104</u>
Net current assets		<u>186,705</u>	<u>177,178</u>
Total assets less current liabilities		<u>186,705</u>	<u>177,178</u>
Net assets		<u>186,705</u>	<u>177,178</u>
Funds of the charity			
Unrestricted funds		<u>186,705</u>	<u>177,178</u>
Total charity funds	14	<u>186,705</u>	<u>177,178</u>

These financial statements were approved by the board of trustees and authorised for issue on 15 October 2025, and are signed on behalf of the board by:

S Young
Trustee



A Dale
Trustee



The notes on pages 10 to 15 form part of these financial statements.

Catterick, Richmond and Colburn Community Libraries

Notes to the Financial Statements

Year ended 31 March 2025

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 2025

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 2025

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 2025 £
Donations			
Donations and legacies	35,276	—	35,276
	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Donations			
Donations and legacies	33,487	4,138	37,625

Catterick, Richmond and Colburn Community Libraries

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

5. Charitable activities

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Charitable activities	<u>35,254</u>	<u>35,254</u>	<u>32,841</u>	<u>32,841</u>

6. Investment income

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Bank interest receivable	<u>4,625</u>	<u>4,625</u>	<u>4,304</u>	<u>4,304</u>

7. Costs of raising donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Funding costs	28,469	—	28,469
Costs of raising donations and legacies	<u>37,159</u>	<u>—</u>	<u>37,159</u>
	<u>65,628</u>	<u>—</u>	<u>65,628</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Funding costs	19,442	—	19,442
Costs of raising donations and legacies	<u>44,349</u>	<u>4,138</u>	<u>48,487</u>
	<u>63,791</u>	<u>4,138</u>	<u>67,929</u>

8. Independent examination fees

	2025 £	2024 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>702</u>	<u>703</u>

9. Staff costs

The average head count of employees during the year was Nil (2024: Nil).

No employee received employee benefits of more than £60,000 during the year (2024: 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 2025

11. Debtors

	2025	2024
	£	£
Trade debtors	250	1,400
Prepayments and accrued income	2,573	2,573
	<u>2,823</u>	<u>3,973</u>

12. Creditors: amounts falling due within one year

	2025	2024
	£	£
Accruals and deferred income	35,884	36,104

13. Deferred income

	2025	2024
	£	£
At 1 April 2024	38,680	38,680
Amount released to income	(7,601)	(7,601)
At 31 March 2025	<u>31,079</u>	<u>31,079</u>

14. Analysis of charitable funds

Unrestricted funds

	At 1 April 2024	Income	Expenditure	At 31 March 2025
	£	£	£	£
General funds	<u>177,178</u>	<u>75,155</u>	<u>(65,628)</u>	<u>186,705</u>

	At 1 April 2023	Income	Expenditure	At 31 March 2024
	£	£	£	£
General funds	<u>170,337</u>	<u>70,632</u>	<u>(63,791)</u>	<u>177,178</u>

Catterick, Richmond and Colburn Community Libraries

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

15. Analysis of net assets between funds

	Unrestricted Funds £	Total Funds 2025 £
Current assets	222,589	222,589
Creditors less than 1 year	(35,884)	(35,884)
Net assets	186,705	186,705

	Unrestricted Funds £	Total Funds 2024 £
Current assets	213,282	213,282
Creditors less than 1 year	(36,104)	(36,104)
Net assets	177,178	177,178

Catterick, Richmond and Colburn Community Libraries

Management Information

Year ended 31 March 2025

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 2025

	2025 £	2024 £
Income and endowments		
Donations and legacies		
Donations and legacies	35,276	37,625
Charitable activities		
Charitable activities	35,254	32,841
Investment income		
Bank interest receivable	4,625	4,304
Total income	75,155	74,770
Expenditure		
Costs of raising donations and legacies		
Fundraising costs	28,469	19,442
Rates and water	2,015	2,208
Light and heat	11,579	19,482
Repairs and maintenance	8,255	11,800
Insurance	2,752	2,445
Cleaning	6,693	6,552
Printing, postage and stationery	412	455
Website	–	264
Subscriptions	454	418
IT costs	4,137	3,894
Advertising	100	190
Legal fees	–	10
Independent examiner fees	702	703
Bank charges	60	66
	65,628	67,929
Total expenditure	65,628	67,929
Net income	9,527	6,841

Catterick, Richmond and Colburn Community Libraries

Notes to the Detailed Statement of Financial Activities

Year ended 31 March 2025

	2025 £	2024 £
Costs of raising donations and legacies		
Funding costs		
Fundraising costs	28,469	19,442
	<u>28,469</u>	<u>19,442</u>
Costs of raising donations and legacies		
Rates and water	2,015	2,208
Light and heat	11,579	19,482
Repairs & maintenance	8,255	11,800
Insurance	2,752	2,445
Cleaning	6,693	6,552
Printing, postage and stationery	412	455
Website	—	264
Subscriptions	454	418
IT costs	4,137	3,894
Advertising	100	190
Legal fees	—	10
Independent examiner fees	702	703
Bank charges	60	66
	<u>37,159</u>	<u>48,487</u>
	<u>37,159</u>	<u>48,487</u>
Costs of raising donations and legacies	<u>65,628</u>	<u>67,929</u>
