

Earlsdon
Carnegie Community Library

**Earlsdon Carnegie Community Library
Trustees' Report and Accounts
for the year ended 31 March 2025**

Charity number: 1180063

Earlsdon Carnegie Community Library

Trustees' Report and Financial Statements for the year ended 31 March 2025

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Earlsdon Carnegie Community Library

Trustees' Report for the year ended 31 March 2025

Reference and Administrative details

The trustees during the financial year and up to and including the date the report was approved were:

Name	Position	Dates (other than initial appointment)
Julie Rubidge	Chair	
Ann Wheatley	Treasurer	
Rita Adams	Vice Chair	
Kim Armstrong		
Brian Fawcus		
John Lynch		(appointed 7 August 2025)
James Orton		(appointed 12 December 2025)
Zara Turner		
Sandra Shipton		

Charity Number

The charity was registered with the Charity Commission for England and Wales as a Foundation Charitable Incorporated Organisation (CIO), number 1180063 on 24 September 2018.

Registered and principal address:

Earlsdon Carnegie Community Library
Earlsdon Avenue North
Coventry
CV5 6FZ

Telephone number:

024 76977947

Website and Social Media Sites:

www.earlsdonlibrary.org.uk
Facebook.com/earlsdoncommunitylibrary
x.com/earlsdonL
Instagram.com/earlsdoncommunitylibrary
www.tiktok.com/@earlsdonlibrary

Emails:

admin@earlsdonlibrary.org.uk
events@earlsdonlibrary.org.uk
recruitment@earlsdonlibrary.org.uk

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Bankers:

Lloyds Bank plc
PO Box 1000
Andover
BX1 1LT

Hinckley & Rugby Building Society
Upper Bond Street,
Hinckley,
LE10 1NZ.

Hampshire Trust Bank
PO Box 74003
London
EC2P 2QR

Accountant:

Alex Langlands
Langlands Accountancy Ltd
27 Ridgeway Avenue
Coventry
CV3 5BP

Independent Examiner:

Luke Howson
Finansure Ltd
2 Sheppard Street
Brymbo
Wrexham
LL11 5FF

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Introduction

Earlsdon library is an Edwardian branch library in a suburb of Coventry, built in 1913 with funding from Andrew Carnegie. It sits in a prominent position at the heart of the Earlsdon community, next to the local primary school. In 2018, when the library was threatened with closure, a group of volunteers formed a charity – Earlsdon Carnegie Community Library (ECCL) – and began managing it as a community library. To secure a lease from Coventry City Council, ECCL needed to reimagine the library layout to provide a multi-use community space and become a cultural hub. ECCL needed the building to operate not only as a library but also host events and rent space to provide an income. In 2020, with the vision of a committed volunteer, the library space was reinvented, uncovering the hidden beauty and symmetry of the Edwardian building and creating a flexible events space. Our lovely library now revels in her Edwardian charms. The symmetry has been revealed, original features rediscovered and brought out of hiding.

With a focus on inclusion and reaching out to the wider community, particularly those suffering both physical and digital exclusion, we offer a wide range of activities, free of charge. From Creative Kindness, a monthly Memory Café to mindfulness sessions we try to support people's mental and physical health. Storytime, Rhymetime and Saturday activities such as a therapy dog, children's craft workshops¹ and Lego club, offer carers and children a calm yet stimulating place to come and relax and read. We are proud to be a safe space on the high street and are a registered Place of Welcome – offering hot drinks and biscuits free of charge and enabling visitors to stay all day to use our facilities, including access to toilets, computers and books, or the chance to just simply be.

The trustees present their annual report together with the financial statements of Earlsdon Carnegie Community Library (ECCL) for the year ended 31 March 2025. The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011, and Accounting and Reporting by Charities: Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

The trustees wish to record their thanks to all the volunteers for their continued dedication and commitment in helping the community library. The trustees also express their appreciation of the invaluable support from local residents and businesses and Coventry City Council Library Services, all of whom help to keep the library operating for the benefit of the local community.

¹ a small charge of £2 per family is made to cover the cost of craft materials

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Trustees' Report for the year ended 31 March 2025

Objectives:

The objectives of Earlsdon Carnegie Community Library are:

1. To advance the education of the public of Earlsdon, Chapelfields and surrounding areas in Coventry by the provision of a community library, to be known as Earlsdon Carnegie Community Library for the benefit of the said residents.
2. To promote, for the benefit of residents of Earlsdon, Chapelfields and surrounding areas in Coventry, the provision of the said library for recreation and/or other leisure time occupation of individuals who have need of such facilities by reason of their youth, age, infirmity or disablement, financial hardship or social and economic circumstances or for the public at large in the interests of social welfare and with the object of improving the condition of life of the said residents.

ECCL's vision is to ensure the long-term, sustainable provision of library services, educational and social activities for the local community. ECCL aims to work positively with Coventry City Council, library volunteers, the local community and all other stakeholders in a manner that is fair, open, accessible and transparent. Whilst providing a range of services for the diverse needs of our community, ECCL aims to reach out in particular to isolated and vulnerable people and seeks to promote links and activities to support community cohesion and to reduce digital exclusion.

ECCL's community library activities include:

- maintaining free access to an appropriate range of books and materials
- maintaining access to public computers and seeking ways to help people in the community who may be digitally excluded.
- training and supporting volunteers to manage library services and events.
- operating a second-hand bookshop, selling donated books that have not been added to the lending stock.
- ensuring the library can be safely opened and operated.
- offering a range of free activities to encourage and support particular user groups to access this library (e.g. Storytime and Rhymetime for preschool children, primary school visits).
- communicating with the local community about what the library offers, what activities and events they would like to see, and seeking to engage with vulnerable groups.

ECCL's recreation and social welfare activities include:

- events organised by ECCL that serve the dual purpose of enriching the lives of the community and providing sources of income to sustain the library (e.g. music events, 'Behind the Books' author events, Earlsdon festival day event)
- allowing local groups to use the library in opening hours (e.g. language groups, Knit and Natter)
- renting out the library space outside of opening hours for recreational and educational activities (e.g. Earlsdon Film Club, Coventry German Circle, Community Choir, City Church Coventry).

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Trustees' Report for the year ended 31 March 2025

Objectives for 2024-25

Our plans for 2024-25 were to maintain and, wherever possible, improve the range of library services and educational and social activities available for the local community. We planned to:

- Review the charity's strategy, learning from its first five years and considering all areas of the charity's operation including fundraising, communications, volunteer management and succession planning.
- Secure a new lease from Coventry City Council.
- Cut back on non-essential spending whilst reviewing the strategy and awaiting a new lease.
- Continue our regular programme of events - such as Behind the Books author talks, music events, participating in Earlsdon festival and holding a Christmas fair.
- Continue operating our library services and bookshop, expand the book stock.
- Promote the use of the library as a community space.

Summary of Main Activities and achievements

In setting objectives and planning activities the trustees have given full consideration to general guidance published by the Charity Commission relating to public benefit, and to the specific objects of the charity.

Library Activities

Library Operations

The library, with its stock of around 10,500 books, has traditionally been very well used and library membership continues to grow. As at 31 March 2025, the library had 6023 members demonstrating continued growth from the previous year (2023-24: 5371). While the number of book issues declined slightly, at 20,526 (2023-24: 22,778) it was still higher than the year ending 31 March 2022 (17,945). Computer usage continued to grow with 10,045 user sessions (2023-24: 9810).

As a community library Earlsdon Library no longer receives new book stock from Coventry Library Services (CLS). However, CLS carries out a quarterly refresh of the current book stock which includes a proportion of book stock published within the previous two years. The charity has a policy of adding to the library book stock new and recently published books (ECCL Books), either donated to the library or purchased with charity funds.

In this regard, the trustees wish to record their appreciation of the decision by CLS to continue to integrate the ECCL book stock within its full range of services. This significantly minimises any administrative hurdles and removes the need for a distinct borrowing system to be established. A further illustration of this support is their agreement to purchase books on our behalf at commercially discounted rates where we are able to provide funds for this purpose. Trustees had set aside a designated fund of £4,000 for book purchases during the 2024-25 financial year. The combination of book purchases and donations meant that 735 books were added to the total book stock during the year (2023-24: 1,333; 2022-23: 968).

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Of these, 424 were purchased (2023-24: 882) and 311 donated (2023-24: 451).

Purchases included children's books identified by Earlsdon Primary School.

Volunteers

The charity is wholly dependent on the unstinting efforts of its volunteers for the operation of the library service and all the other activities which take place in the building. At the end of March 2025, we had 90 active volunteers (2024: 74). Most volunteers are front-of-house staff dealing directly with customers whilst other volunteers play key roles in communications with customers and the public, in events organisation and in fund-raising. Some of our more experienced volunteers act as shift leaders, at least one of whom will be on duty whenever the building is open to the public, to advise and offer support to less experienced and/or less confident volunteers. The charity provides comprehensive training for shift volunteers on all aspects of Library systems and management. The average number of volunteer hours worked per month is between 600 – 700, depending on the range of activities offered at the library.

The trustees are mindful of the need more generally to continually review the number of volunteers and also of the importance of recruiting and training new volunteers. A significant consideration for the trustees in this regard is the wish to achieve where possible a greater diversity in terms of age and ethnicity amongst the volunteers and an active volunteer recruitment policy is in place. The trustees would like to commend all our volunteers for their dedication and hard work. It is remarkable, and all down to volunteers, that Earlsdon Library is able to offer such wide-ranging services, without paid staff.

Public Computers

The 14 public computers and the printer/photocopier are still maintained by Coventry City Council and are very well used by members of the public, either through their city council library cards or by being admitted on a 'guest ticket' arrangement. Some people without the use of their own computer or printer facilities use the library computers for very important tasks, such as applying for jobs or benefits online. The charges for printing and photocopying continue to provide an important source of income for the library. The library has a Wi-fi service available free to users.

Library Bookshop

Trustees are grateful to local residents who continue to donate for us either to add to our book stock or to sell. Donated books that cannot be sold within a reasonable timeframe are sold on to online booksellers or sent for recycling. In addition to books, a range of greetings cards are sold to raise funds.

Communications

The trustees are conscious of the need to maintain regular communication with library users, volunteers and the local community. Our communications strategy includes our website, social media, email newsletters and the publication of current library news and a 'library reflections' page by well-known local author Chris Arnot in the monthly Earlsdon Echo community newspaper. The library's social media presence has continued to grow; as of 31

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March 2025, we had 2,623 followers on our Facebook page (2023-24: 2,397) and 860 followers on Instagram (2023-24: 675). We launched our TikTok channel in October 2024 and our first 2,000 plus views on a video was in November; by the end of March we had 200 followers. Our average monthly reach on Facebook declined slightly in 2024-25 compared to the previous year, perhaps reflective of wider social media trends, however our average monthly Instagram reach grew by more than one third to 467, whilst our average monthly reach on TikTok was 1,463.

Education and social welfare

User Groups

The library provides a venue and facilities for meetings of various groups. These include Knit and Natter, Spanish and French language conversation groups and Creative Kindness who meet weekly and two 'book club' reading groups who meet monthly. We also continued to offer weekly digital drop-in sessions during term time, to help combat digital exclusion. The Coventry German Circle meets monthly as does the Earlsdon Film Club with its well-supported film showings. The library also hosts monthly surgeries for our three local councillors. The library's location in the heart of Earlsdon makes it a suitable community focal point and the library continues to act as a collection point for the Coventry Food Bank.

Children's activities

Our popular Storytime/Stay and Play session takes place every Tuesday, and Rhymetime/Stay and Play is held every Thursday, both for pre-school children. For older children, Saturday morning opening enables the library to host a variety of regular monthly events. These include Junior Lego Construction, craft activity workshops and 'Read to Sophie' (our listening dog).

In 2024-25 we offered a variety of other children's activities, including a summer short story writing competition, and reading challenge. Over the summer and early Autumn we offered other free children's sessions including BilinguaSing (French and German songs and activities for preschoolers), Tiny Tots ballet, the story of the Hungry Caterpillar and Drama Tots.

Education

The library has continued close links with local primary schools: Earlsdon Primary School and Hearsall Community Academy. Arrangements are in place for regular visits from the schools for educational purposes both during regular opening hours and when the library is closed to the public on Friday mornings. We continued our established links with local secondary schools, offering year 10 and year 12 work experience and Duke of Edinburgh Award volunteering placements.

Community engagement and events

Earlsdon Carnegie Library is a much-loved and architecturally distinguished locally listed building. In 2020, a major internal refurbishment created a Reading Room and events space with décor that acknowledged the library's Edwardian origins, creating a much-needed venue in the locality for community events and room hire. In 2024-25, we continued to offer a

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number of free cultural events for the community, alongside other ticketed events (see events and fundraising below). As in previous years, we opened the library on the May day bank holiday as part of Earlsdon Festival, with children's activities, family crafting sessions and live music. Festival day is an important fundraising event for the library, but also an opportunity to outreach to the local community, inform them of our work and recruit volunteers.

We continued to offer wellbeing events for the community, including mindfulness sessions. Our monthly free friendship group for people living with memory loss and their carers, called 'Earlsdon Library Memory Cafe' continues to go from strength to strength. In early 2025, we established a new "Bookwormery" group on the first Monday of the month. Bookwormery is an informal social meeting place for people who love books, like being surrounded by them and talking about them. It most definitely is not a book club, and no particular books are compulsory. The group enables people to share their enjoyment of a particular book or talk about one they would like to try.

Events and fund-raising

Cultural events

In 2024-25 we continued to run music gigs and other cultural events, which fulfil the dual purpose of raising funds for the library whilst providing an important outlet for local singers, writers, poets and bands. Funds are raised through ticket sales and a licensed bar, whilst the events promote the library as a community venue and bring new people through our doors. This year we continued to build on our reputation as a welcoming performance space where artists are valued and their talents shared with an appreciative audience in an intimate setting. Our theatre lights enhance the performance area to suit the mood and add to the experience for artists and audience alike.

We began with an album launch by a local singer and this was followed by four original song nights again featuring local artists. Further developing this we welcomed artists through two Song Writers' Circle events; attracting more culturally diverse music and this will continue to develop further. The folk trio Daisybell performed live for us on three occasions – selling out each time and local band Alchemista gave a comeback performance; choosing the library because of its warm and supportive atmosphere. Wes Finch, a popular local artist performed with the Wldflwrs, The Silver Wye and Garfield Mayor on three occasions – selling out each time and the multi-talented Lauren South returned with her original songs and a variety of instruments. Our ability to sell out events demonstrates our growing reputation as a venue and our ability to attract excellent musicians, poets and speakers.

The wind section from Warwick University performed a classical concert for us – opening the door to future such events. A collaboration between Coventry and Cork Poets led to an unforgettable evening of shared poetry and a storytelling session from the Weeping Bank Library was well attended. To widen the experience for our audience we held an afternoon with celebrated sculptor George Wagstaffe who brought along several of his smaller pieces

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whilst holding the audience enthralled with the personal history behind some of his much loved works.

Our Behind the Books series, held on Saturday afternoons continued, with one local author and historian Adam Wood, making two visits in quick succession and another four local writers giving insights into the creative process. Best selling author Caz Frear shared her experiences of getting a first book published, sharing contacts and offering advice which was very much appreciated.

Another highlight was our "Remembering the Blitz" event on November 14th (the anniversary of the worst night of bombing during the second World War when Coventry's cathedral was burnt to the ground and hundreds died). The evening consisted of memories, music, images and shared stories with local authors Chris West and Grace Bullingham speaking about their books. We opened our doors to a capacity crowd, enthralled by the sharing of deeply personal experiences but also wanting to tell stories of their own. The intention is to continue to further develop our cultural offer, offering space for local artists to exhibit their work and holding two exhibitions.

Fundraising

ECCL's strategy is to raise funds from a diverse range of sources including grants, individual and corporate donations, trading, and events. We raised over £1,800 from activities, food and drink at book sales on Earlsdon Festival day in May whilst in December, we organised a Christmas Fair. In recognition that for many children the busy environment of the Christmas Fair can be overwhelming, we again opened the fair early specifically for SEND children and their families to come and see Santa in a quieter environment. As our lease was due to expire at the end of March 2025, and whilst a new lease had not yet been secured, we paused applying for grants and focused on other areas of fundraising. Individuals and local companies continued to make generous donations. We introduced a tap to donate card reader near the library entrance encouraging users who were able to donate and set up a CAF donate page to enable direct debit giving. Book sales and room hire also remained important sources of income in 2024-25.

Links with other Community Managed Libraries

ECCL has continued to be an active member of the Community Managed Libraries Peer Network, enabling us to learn from the experience of other community-managed and volunteer led libraries across the country.

Strategic planning and lease renewal

The Board of Trustees and Coventry City Council originally entered into a non-repairing lease on the library building on 25 September 2019 scheduled to expire on 31 March 2021, which was then extended on the existing terms for a further 12 months until 31 March 2022. In March 2022, the Council and ECCL agreed the terms of a new three-year lease to last until 31 March 2025. These arrangements were part of the City Council 'Connecting Communities' programme under which Earlsdon Library has transitioned to a fully community led library and community hub. Under the terms of the 2022-2025 lease the Council retained overall responsibility for repair, maintenance and insurance of the library

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building whilst ECCL took responsibility for a portion of the utilities' costs and, where applicable, Business Rates. Under a Memorandum of Understanding, also originally entered into on 25 September 2019, and later renewed until 31 March 2025, Coventry City Council continue to provide and maintain without charge existing IT equipment including public computers, a broadband link, access to the Council's library management system and inter-library delivery network. Lending from the library is on the same terms and conditions as apply to Council libraries.

During the 2024-25 year, ECCL had discussions with the Council about a new longer-term lease that would entail ECCL taking on more financial responsibilities for the building. A new ten-year lease (April 2025 to March 2035) and memorandum of understanding were not signed until 10th November 2025, after the end of the financial year. Alongside lease negotiations, ECCL worked on a strategic plan and succession strategy. The strategic planning process involved discussions with key stakeholders, surveying library visitors and analysing data. Several drafts of a strategic plan were considered by trustees, with strategic objectives including:

- Maintaining the current library and community offer, including annual events.
- Maximising the library footprint and its layout, configuration and fabric for its existing and future library and community functions.
- Extending or updating opening hours, supplementing the book stock and extending support in digital services.
- Planning for Trustee succession, in particular of the founding trustees, and proactively recruiting new trustees with the knowledge and skills required to sustain and develop the charity.
- Further developing the community offer, focussing on inclusion.
- Maintaining and building strong partnerships with existing stakeholders: users, volunteers and the community.

Trustees also considered succession planning, analysing the skills and knowledge brought by each trustee and member of the management team and where there might be gaps in the existing team. However, without a final agreement on the terms of the lease, Trustees were unable to complete the strategic plan during the 2024-25 year.

Structure, Governance and Management

The charity's activities are governed by a Board of Trustees which currently meets on a quarterly basis, although the frequency and timing of meetings is kept under regular review. Other than those trustees appointed at the formation of the charity, trustees are appointed initially for a period of three years. The membership of the Trustee Board is reviewed annually.

The Board of Trustees is responsible for making all strategic decisions and overseeing their implementation. Day to day management is delegated to a management team comprising a core group of volunteers who meet monthly and report back to the Trustee Board. An aspect of the delegated management structure is that separate teams have been created for events management and fund-raising, financial administration, legal monitoring and compliance, communications including social media design and maintenance (website,

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Instagram and Facebook presence), children's library, bookshop and library stock management, volunteer recruitment and management.

The trustees have drafted and adopted a range of appropriate codes and policies including:

- Trustee Code of Conduct
- Volunteer Recruitment, Induction and Training Policy
- Volunteer Code of Conduct
- Equality and Diversity Policy
- Safeguarding Policy
- Data Protection and Privacy Policy
- Health and Safety Policy
- Room Hire Policy
- Complaints Policy

The trustees use the Three Rings volunteer management system for rota and other management purposes.

A Risk Register is maintained and the trustees review this on a bi-annual basis to assess the major risks to which the charity may be exposed and ensure that controls are in place to mitigate exposure to the risks. Regard is had to governance measures, financial risks and operational matters with a particular reference to the critical issues of recruitment and retention of volunteers and, of an effective communications strategy. Financial risks are also considered both in the context of an annual review of a Reserves Policy (see page 15 below) and the implementation of an annual Financial Controls review. Given the budgetary pressures faced by Coventry City Council, Trustees were mindful of the financial risk of the lease being renewed on less favourable terms from 1st April 2025. With this in mind, Trustees decided to cut back on expenditure on contractors in 2024-25, focusing on social media to promote and build on events and fundraising with volunteer resources. The uncertainty regarding the lease was one of the main risks faced by the charity during 2024-25 and meant that ECCL was unable to either complete its strategic plan, fully review its reserves policy or apply for grant funding.

The charity has insurance cover for public and volunteer liability (£10 million), stock loss and trustee indemnity. The charity's funds are held in accounts protected by the Financial Services Compensation Scheme. The charity is recognised by HMRC for Gift Aid purposes and is registered with Coventry City Council to conduct small lotteries under the provisions of the Gambling Act 2005.

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Finance

Financial Review

The Charity's gross income for the reporting year ending 31 March 2025 was £58,614, with expenditure amounting to £29,746. Trustees had been informed by the Council that any new lease would entail the charity taking on more responsibility for both the repair and maintenance of the building and for utilities costs, which given the age and condition of the building could be considerable, and for these reasons the trustees took a cautious approach to expenditure during the year. The charity's total net assets after deduction of current liabilities currently stand at £74,808. The allocation between restricted, unrestricted and designated funds is shown in the notes to the attached accounts.

The Statement of Financial Position on page 19 shows that at 31 March 2025, the charity was holding £85,678 of which £2,439 was restricted funds and £83,239 unrestricted funds. Of the unrestricted funds, £30,833 had been designated by the Trustees for future expenditure on: book purchases to improve and diversify the library's book stock, contracting a social media contractor in 2025-26, business rates, insurance and utility costs, legal and professional fees, and furniture replacement. Funds are raised through ticket sales and a licensed bar, whilst the events promote the library as a community venue and bring new people through our doors. This year we continued to build on our growing reputation as a welcoming performance space where artists are valued and their talents shared with an appreciative audience in an intimate setting.

The charity's financial position on 31 March 2025 reflects the commitment of Coventry City Council to cover most of the library's running costs for the term of the non-repairing lease on the building which expired on 31 March 2025. ECCL took on responsibility for any due proportion of Business Rates and a share of the utilities' costs rising to £1,500 in the final year of the lease. Trustees were conscious that the terms of any future lease would be different and would require increased expenditure by ECCL.

The trustees receive quarterly financial reports and, in compliance with Charity Commission guidance on Internal Financial Control for charities (CC8), conduct an annual review of financial controls. As mentioned on page 14 of the Report and as an additional financial control, a Risk Register is maintained and fully reviewed half-yearly. The charity does not currently have an investment policy other than, where appropriate, to retain unrestricted funds in a secure interest-bearing account.

Reserves Policy

Trustees had planned to conduct their annual review of ECCL's reserves policy on 23rd March 2025, however this trustee board meeting had to be postponed until 4th April 2025. At the reconvened meeting, Trustees confirmed the interim policy to hold between two and six months' operating costs in reserve to guard against risks faced by the charity, including uncertain income and unforeseen operational costs, to be reviewed once the lease and strategy were in place. Trustees acknowledged that ECCL was currently holding a greater sum pending resolution of the lease negotiations, after which a plan would be developed to

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bring reserves within range. At 31st March 2025, ECCL was holding £41,536 in free reserves. Without lease in place, it was impossible to accurately forecast 2025-26 operating costs. Previously trustees had estimated that two to six months operating costs under the new lease in 2025-26 could be at least £8,067 to £24,200. Trustees decided not to take immediate action to reduce the reserves level due to uncertainty about future costs. Trustees continue to regularly review reserves levels. However, Trustees agreed to designate funds for book purchases, furniture renewal and professional fees (including legal fees relating to the lease)

Earlsdon Library: Plans for the Future

The trustees' main aim for the future is to maintain and, wherever possible, improve the range of library services and educational and social activities available for the local community. The provision will continue to include free access to an expanding book stock and public access to computers, supplemented by a range of other activities that will serve the dual purpose of enriching the lives of the community and providing sources of income to sustain the library in the future.

In 2025-26, the trustees planned to:

- Secure a ten-year lease for the building.
- Complete strategic and succession planning processes so that the charity has a clear set of plans and priorities for fulfilling its charitable objectives in the medium term.
- Continue the regular programme of events, continue operating the library services and bookshop, and promote the use of the library as a community space.
- Informed by the lease terms and conditions, and the strategic plan, to
 - Review ECCL's reserves policy and recommended range and agree a plan to bring reserves back within this range.
 - Begin planning and fundraising for future development of the building and the charity's services, including exploring the potential for expansion into the derelict toilet block next door to the library.

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Statement of Trustees' Responsibilities

As charity trustees of Earlsdon Carnegie Community Library we are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and best practice advice.

The Trustees are required to prepare financial statements which give a true and fair view of the state of affairs of the Charity and of its income and expenditure for that period.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently
- make judgements and estimates that are reasonable and prudent
- state whether applicable standards and statement of recommended practice have been followed, 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 in operation.

The Trustees are responsible for keeping proper records which disclose at any time the financial position of the Charity. They are also responsible for safeguarding the assets of the organisation and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Provision of information to the independent examiner

Each of the persons who are trustees at the time when this trustees' report is approved have confirmed that:

So far as each trustee is aware, there is no relevant financial information of which the independent examiner is unaware.

Each trustee has taken all the steps that ought to have been taken as a trustee in order to be aware of any information needed by the CIO's independent examiner in connection with preparing their report and to establish that the CIO's independent examiner is aware of that information.

Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the Board of Trustees:

Signature: Rita Adams

Full name: RITA ADAMS

Position: VICE CHAIR OF TRUSTEES

Date 15/1/26

Independent Examiner's Report

I report on the financial statements of the charity for the year ended 31 March 2025 set out on pages 18 to 28.

Respective responsibilities of trustees and examiner

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

It is my responsibility to:

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

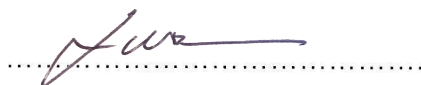
Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. 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 seeking 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:

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



Dated 19th January 2026

L M Howson MAAT

Finansure Limited, 2 Sheppard Street, Brymbo, Wrexham, LL11 5FF

**STATEMENT OF FINANCIAL ACTIVITIES
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)**

YEAR ENDED 31 MARCH 2025

	Note	Unrestricted funds £	Restricted funds £	Totals 2025 £	Totals 2024 £
INCOME FROM					
Donations	2	28,242	-	28,242	14,920
Charitable activities	3	24,144	-	24,144	25,733
Investments	4	630	-	630	-
Other trading activities	5	5,598	-	5,598	5,449
TOTAL INCOMING RESOURCES		<u>58,614</u>	<u>-</u>	<u>58,614</u>	<u>46,102</u>
EXPENDITURE ON					
Charitable activities	6	26,416	1,428	27,844	47,710
Raising funds	8	1,902	-	1,902	4,379
TOTAL EXPENDITURE		<u>28,318</u>	<u>1,428</u>	<u>29,746</u>	<u>52,089</u>
NET INCOME / (EXPENDITURE) FOR THE YEAR		30,296	(1,428)	28,868	(5,987)
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>52,943</u>	<u>3,867</u>	<u>56,810</u>	<u>62,797</u>
Total funds carried forward	13	<u>83,239</u>	<u>2,439</u>	<u>85,678</u>	<u>56,810</u>

The charity has no recognised gains or losses other than the results for the year as set out above.

All of the activities of the charity are classed as continuing.

The notes on pages 22 to 27 form part of these financial statements.

STATEMENT OF FINANCIAL POSITION

31 MARCH 2025

	Note	2025 £	2024 £
FIXED ASSETS			
Tangible assets	10	<u>10,870</u>	<u>13,371</u>
CURRENT ASSETS			
Debtors	11	4,761	2,539
Stock		580	134
Cash at bank and in hand		71,212	42,909
		<u>76,553</u>	<u>45,582</u>
CREDITORS			
Amounts falling due within one year	12	(1,745)	(2,143)
NET CURRENT ASSETS		<u>74,808</u>	<u>43,439</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		85,678	56,810
NET ASSETS		<u>85,678</u>	<u>56,810</u>
FUNDS			
Unrestricted funds:			
General fund		52,406	41,064
Designated funds		30,833	11,879
		<u>83,239</u>	<u>52,943</u>
Restricted funds:		2,439	3,867
TOTAL FUNDS	13	<u>85,678</u>	<u>56,810</u>

The trustees are satisfied that the charity is entitled to exemption from the provisions of the Companies Act 2006 (the Act) relating to the audit of the accounts for the year by virtue of section 477, and that no member or members have requested an audit pursuant to section 476 of the Act.

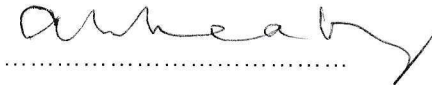
The trustees acknowledge their responsibility for:

- (i) complying with the requirements of the Act with respect to accounting records and the preparation of accounts;
- (ii) preparing accounts which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of its net incoming or outgoing resources for the financial year in accordance with the requirements of the Act relating to financial statements, so far as applicable to the charity.

Earlsdon Carnegie Community Library

These financial statements have been prepared in accordance with the provisions for companies subject to the small companies' regime, and with the Financial Reporting Standard 102.

These financial statements were approved by the Board of Trustees on 15 January 2026 and are signed on their behalf by:

A handwritten signature in dark ink, appearing to read 'Ann Wheatley', written over a dotted line.

Ann Wheatley

The notes on pages 21 to 28 form part of these financial statements.

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2025

1. ACCOUNTING POLICIES

Basis of preparation

The financial statements have been prepared under the historical cost convention, and in accordance with the Statement of Recommended Practice (SORP), "Accounting and Reporting by Charities (effective 1 January 2019)" (FRS 102), the Charities Act, the Companies Act and applicable accounting standards. Under Financial Reporting Standard 102 (FRS 102), the charity is exempt from the requirement to prepare a cash flow statement on the grounds of its size.

The trustees have assessed whether the use of going concern basis is appropriate and have considered possible events or conditions that might cast significant doubt on the ability of the charitable company to continue as a going concern. The trustees have made this assessment for a period of at least one year from the date of the approval of these financial statements. The trustees have concluded that there is a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. The charity therefore continues to adopt the going concern basis in preparing its financial statements.

The charity is a public benefit entity. The financial statements are presented in sterling.

The accounts have been prepared using the accruals method of accounting. This method was first adopted in the last financial year, for the year ended 31 March 2023, the charity having previously used the Receipts and Payments method.

Organisation status

The charity is a charitable incorporated organisation (CIO), registered on 24 September 2018.

Fund accounting

Unrestricted funds are general funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. Investment income and gains are allocated to the appropriate fund.

Incoming resources

All income is recognised once the charity has entitlement to the income, it is probable (more likely than not) that the income will be received and the amount of the income receivable can be measured reliably.

There has been no offsetting of assets and liabilities, or income and expenses.

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2025

Grants and donations are only included in the SoFA when the general income recognition criteria are met. In the case of performance related grants, income is only to be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met.

Resources expended

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

Costs of generating funds are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities.

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Assets are capitalised where they can be used for more than one year and cost over £1,000. Book stock has also been capitalised.

Depreciation is calculated to write off the cost of fixed assets over their expected useful lives, and is provided on the following bases:

- | | |
|-----------------------------|-------------------|
| - Fixtures & Fittings (F&F) | 20% straight line |
| - Book Stock | 20% straight line |

Earlsdon Carnegie Community Library

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2025

2. DONATIONS

	Unrestricted funds £	Restricted funds £	2025 Total Funds £	2024 £
Donations	20,973	-	20,973	14,010
Gift Aid recoverable	5,781	-	5,781	-
Clubs, Activities and Groups	1,488	-	1,488	910
	<u>28,242</u>	<u>-</u>	<u>28,242</u>	<u>14,920</u>

3. INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted funds £	Restricted funds £	2025 Total Funds £	2024 £
Grants – Awards for All	-	-	-	6,620
Grants – Other	-	-	-	1,596
Computer hire, photocopying & printing	2,896	-	2,896	3,112
Library tickets, reservations, fines & talking books	1,935	-	1,935	1,447
Events	11,568	-	11,568	6,564
Library bookshop sales	7,745	-	7,745	6,394
	<u>24,144</u>	<u>-</u>	<u>24,144</u>	<u>25,733</u>

4. INCOME FROM INVESTMENTS

	Unrestricted funds £	Restricted funds £	2025 Total Funds £	2024 £
Interest received	<u>630</u>	<u>-</u>	<u>630</u>	<u>-</u>

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2025

5. OTHER TRADING ACTIVITIES

	Unrestricted funds £	Restricted funds £	2025 Total Funds £	2024 £
Sale of merchandise & greetings cards	2,137	-	2,137	1,655
Coffee shop sales	529	-	529	107
Room hire	2,444	-	2,444	1,975
Books sold online or for recycling	488	-	488	1,712
	<u>5,598</u>	<u>-</u>	<u>5,598</u>	<u>5,449</u>

6. COSTS OF ACTIVITIES IN FURTHERANCE OF THE CHARITY'S PURPOSES

Activity or project	Activities undertaken directly		Support costs (note 7)	Total 2025	Total 2024
	Unrestricted funds	Restricted funds	Unrestricted funds		
	£		£	£	£
Awards for All grant expenditure	-	-	-	-	6,620
Warm bank stock	-	1,428	-	1,428	2,087
Other expenditure	4,708	-	-	4,708	3,178
Office costs	-	-	11,173	11,173	9,941
ECCL Fundraising & Comms Contractor	-	-	-	-	17,018
ECCL CEC expenditure	-	-	-	-	4,310
Social Media Lead	5,088	-	-	5,088	
Depreciation	-	-	5,447	5,447	4,556
TOTAL	9,796	1,428	16,620	27,844	47,710

7. ANALYSIS OF SUPPORT COSTS

	Unrestricted funds £	Restricted funds £	2025 Total Funds £	2024 £
Depreciation	5,447	-	5,447	4,556
Office costs	6,959	-	6,959	6,333
Rates and Utilities	3,271	-	3,271	2,697
Insurance	693	-	693	661
Independent examiner's fee	250	-	250	250
	<u>16,620</u>	<u>-</u>	<u>16,620</u>	<u>14,497</u>

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2025

8. ANALYSIS OF COSTS INCURRED IN RAISING FUNDS

	Unrestricted funds £	Restricted funds £	2025 Total Funds £	2024 £
Advertising/Promotional	75	-	75	564
Bar & coffee shop stock and stock shrinkage	937	-	937	2,947
Merchandise costs including greeting cards	890	-	890	868
	<u>1,902</u>	<u>-</u>	<u>1,902</u>	<u>4,379</u>

9. TRANSACTIONS WITH TRUSTEES

The total donations made to the charity by trustees without conditions during the year was £55 (2024: £33).

During the year, none of the trustees received any remuneration or received any other benefits from employment with the charity (2024: £Nil)

No incidental expenses were incurred by trustees in carrying out their trustee duties (2024: £Nil).

Expenses incurred by trustees for services provided to the charity in the year, either by reimbursement of the trustee or by direct payment to a third party, totalled £831.34 (2024: £Nil).

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2025

10. FIXED ASSETS

	Fixtures & Fittings £	Book Stock £	Total £
Cost			
At 1 April 2024	11,499	15,731	27,230
Additions	-	2,947	2,947
Disposals	-	-	-
At 31 March 2025	11,499	18,678	30,177
Depreciation			
At 1 April 2024	8,648	5,211	13,859
Charge for year	2,254	3,194	5,448
Disposals	-	-	-
At 31 March 2025	10,902	8,405	19,307
Net book value			
At 31 March 2025	597	10,273	10,870
At 31 March 2024	2,851	10,520	13,371

11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	Unrestricted funds £	Restricted funds £	2025 Total Funds £	2024 £
Prepayments	2,584	-	2,584	2,464
Accrued Income	193	-	193	-
Gift Aid recoverable	1,924	-	1,924	-
Other debtors	60	-	60	75
	4,761	-	4,761	2,539

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12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	Unrestricted funds £	Restricted funds £	2025 Total Funds £	2024 £
Trade creditors	-	-	-	398
Accruals and deferred income	1,050	695	1,745	1,745
	1,050	695	1,745	2,143

Deferred income includes income received in the year ended 31 March 2023 of £695 which relates to services to be provided during the financial year ended 31 March 2026.

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2025

13. STATEMENT OF FUNDS

	At 1 April 2024 £	Income £	Expenditure £	Transfers £	At 31 March 2025 £
Unrestricted funds:					
General reserve	41,064	53,838	(17,245)	(25,251)	52,406
Designated funds	11,879	4,776	(11,073)	25,251	30,833
Total Unrestricted funds	52,943	58,614	(28,318)	-	83,239
Restricted funds:					
Coventry City Council Bursary	656	-	-	-	656
Warm Bank Donations	3,211	-	(1,428)	-	1,783
Total Restricted funds	3,867	-	(1,428)	-	2,439
Total funds	56,810	58,614	(29,746)	-	85,678

Comparatives for movement in funds

	At 1 April 2023 £	Income £	Expenditure £	Transfers £	At 31 March 2024 £
Unrestricted funds:					
General reserve	32,764	37,636	(23,410)	(5,926)	41,064
Designated funds	24,650		(18,697)	5,926	11,879
Total Unrestricted funds	57,414	37,636	(42,107)	-	52,943
Restricted funds:					
National Lottery Award (CEC Role)	-	6,620	(6,620)	-	-
Awards for All grant (CEC Role)	-	-	-	-	656
Coventry City Council Bursary	656	1,275	(1,275)	-	-
Warm Bank Earmarked Donations	4,727	571	(2,087)	-	3,211
Total Restricted funds	5,383	8,466	(9,982)	-	3,867
Total funds	62,797	46,102	(52,089)	-	56,810

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2025

The general reserve represents the free funds of the charity which are not designated for particular purposes. Designated funds comprise unrestricted funds which the trustee board have designated at year end for spend in the following financial year as follows:

	2025	2024
	£	£
Book purchases	5,000	4,000
Social Media Contractor	15,000	4,608
Insurances	812	-
Professional fees	4,750	-
Furnishings	2,000	-
Business Rates Provision	1,771	1,771
Utility costs payable to Coventry City Council	1,500	1,500
	<u>30,833</u>	<u>11,879</u>