Charity registration number 1153267

CITIZENS HOUSE

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

CITIZENS HOUSE

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	George Gibbon Lisa Edwards Philip Coleman Michael Allum Brian Clarke Katherine Eagle Anne Edwards
Charity number	1153267
Principal address	Citizens House Station Road Consett Co Durham DH8 5RL
Independent examiner	J Hart TC Group St Matthews House Hexham Northumberland NE46 3PU

CITIZENS HOUSE

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CITIZENS HOUSE

TRUSTEE REPORT

FOR THE YEAR ENDED 31 DECEMBER 2025

The trustees present their annual report and financial statements for the year ended 31 December 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Charity's [governing document], the Charities Act 2011 and "Accounting and Reporting by Charities: 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)" (effective 1 January 2019).

Objectives and activities

To promote the benefit of the inhabitants of Consett and surrounding district without distinction of sex or of political, religious or other opinions by associating with the local authorities, voluntary organisations and the inhabitants in a common effort to advance education and to provide facilities in the interests of social welfare for recreation and leisure time occupation with the object of improving the conditions of life for the said inhabitants.

To establish or secure the establishment of a Community Centre and to maintain and manage the same (whether alone or in co-operation with any local authority or other person or body) in furtherance of these objects.

To promote such other charitable purposes as may from time to time be determined.

Public benefit

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the Charity should undertake.

The charity trustees have complied with their duty to have regard to the guidance on public benefit published by the Commission in exercising their powers or duties in Section 17(5) of the Charities Act and the Charities (Accounts and Reports) Regulations 2008. The trustees have reviewed the guidance at their trustee meetings when planning the activities for the year and in considering the various groups who wish to use our facilities.

Activities

Citizens House provides a building and facilities for people from the local community to use as well as acting as an umbrella or resource body for small charitable groups.

We host activities for children and young people, elderly people, those with disabilities and mental health issues, including various support groups and information events for members of the general public. We also work with other charities and voluntary bodies to help them deliver their services to their clients.

We host exercise classes to promote health for various age groups.

We advance the arts by providing a home for rehearsals by theatre groups, children's dance classes and photographic society, according to demand.

We help those who are disadvantaged by reason of age, ill-health or disability by providing groups which can support them.

Achievements and performance

Significant activities and achievements against objectives

2025 has seen the Charity have continued success via rent increases, recruitment of new users, groups and additional activities as well as grant funding from Durham County Council to construct a new porch to the building. This work has been put to tender with work expected to begin toward the end of 2026.

We have successfully negotiated lower terms for electricity which had hit finances hard in recent years. As a result, we have accumulated a substantial surplus in the year.

Financial review

The Charity has remained on a secure financial footing throughout the year. With investments, increased rents and reductions in costs contributing to a healthier fund balance than has been seen in prior years.

Reserves policy

The Charity maintains healthy reserves for its size and scale of activities. The majority of funds are designated for building repairs and maintenance.

The Charity has a total balance of £147,239 at the year end.

Principal funding sources

The majority of our funding comes from room rental with some fundraising and donations. Grants are obtained where available and appropriate.

Structure, governance and management

Citizens House is constituted as a Charitable Incorporated Organisation (CIO) and is governed by its constitution. It is registered with the Charity Commission for England and Wales with charity number 1153267. Its Companies House reference is CE000036. Constitution adopted 9th May 2013.

The Trustees ensure that the charity complies with all relevant rules and regulations and regularly review the aims and objectives registered with the Charity Commission.

The trustees who served during the year and up to the date of signature of the financial statements were:

George Gibbon	
Lisa Edwards	
Philip Coleman	
Michael Allum	
Brian Clarke	
Richard Lewins	(Resigned 9 September 2026)
Katherine Eagle	
Anne Edwards	
David Nattrass	(Resigned 1 July 2025)

Recruitment and appointment of trustees

Trustees are appointed/reappointed annually at the Annual General Meeting held in accordance with the constitution.

The trustee report was approved by the Board of Trustees.

8/9/2026

Trustee

Date: .....

CITIZENS HOUSE

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF CITIZENS HOUSE

I report to the trustees on my examination of the financial statements of Citizens House (the Charity) for the year ended 31 December 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 2011 Act).

I report in respect of my examination of the Charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no 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 2011 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 financial statements to be reached.

J. R. Hart

J Hart

TC Group

St Matthews House
Haugh Lane
Hexham
Northumberland
NE46 3PU

Dated: 30/10/26

CITIZENS HOUSE
STATEMENT OF FINANCIAL ACTIVITIES

	Notes	Unrestricted funds general 2025 £	Unrestricted funds property 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds general 2024 £	Restricted funds 2024 £	Total 2024 £
Income from:								
Donations and legacies	**2**	650	-	8,663	9,313	2,025	-	2,025
Charitable activities	**3**	63,698	-	-	63,698	57,091	-	57,091
Investments	**4**	2,480	-	-	2,480	1,360	-	1,360
Total income		66,828	-	8,663	75,491	60,476	-	60,476
Expenditure on:								
Charitable activities	**5**	37,575	-	-	37,575	43,455	4,015	47,470
Total expenditure		37,575	-	-	37,575	43,455	4,015	47,470
Net income		29,253	-	8,663	37,916	17,021	(4,015)	13,006
Transfers between funds		(109,544)	109,544	-	-	-	-	-
Net movement in funds	**7**	(80,291)	109,544	8,663	37,916	17,021	(4,015)	13,006
Reconciliation of funds:								
Fund balances at 1 January 2025		109,323	-	-	109,323	92,302	4,015	96,317
Fund balances at 31 December 2025		29,032	109,544	8,663	147,239	109,323	-	109,323

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

CITIZENS HOUSE

BALANCE SHEET

AS AT 31 DECEMBER 2025

	Notes	2025		2024	
		£	£	£	£
Fixed assets					
Tangible assets	11		1,042		840
Current assets					
Debtors	12	3,530		2,524	
Cash at bank and in hand		143,640		106,570	
		147,170		109,094	
Creditors: amounts falling due within one year	13	(973)		(611)	
Net current assets			146,197		108,483
Total assets less current liabilities			147,239		109,323
Net assets excluding pension liability			147,239		109,323
The funds of the Charity					
Restricted income funds	14		8,663		-
Unrestricted funds - general			29,032		109,323
Unrestricted funds - property	15		109,544		-
			147,239		109,323

The financial statements were approved by the trustees on 8/9/2026

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Trustee

1 Accounting policies

Charity information

Citizens House is a Charitable Incorporated Organisation (CIO) registered in England and Wales with the Charity Commission under charity number 1153267. The principal office is Citizens House, Station Road, Consett, DH8 5RL.

1.1 Accounting convention

The financial statements have been prepared in accordance with the Charity's [governing document], the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: 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)" (effective 1 January 2019). The Charity is a Public Benefit Entity as defined by FRS 102.

The Charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the Charity.

1.4 Income

Income is recognised when the Charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

1 Accounting policies **(Continued)**

Cash donations are recognised on receipt. Other donations are recognised once the Charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the Charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Plant and equipment	3 year straight-line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the Charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1 Accounting policies **(Continued)**

1.9 Financial instruments

The Charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the Charity's balance sheet when the Charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the Charity's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the Charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2 Income from donations and legacies

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Donations and gifts	650	-	650	1,200	-	1,200
DCC Grant	-	8,663	8,663	-	-	-
Other	-	-	-	825	-	825
	650	8,663	9,313	2,025	-	2,025

3 Income from charitable activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Charitable Activities		
Cafe rental income	4,554	6,035
Rents and room hires	59,144	51,056
	63,698	57,091

4 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Interest receivable	2,480	1,360

5 Expenditure on charitable activities

	Charitable Activities 2025 £	Charitable Activities 2024 £
Direct costs		
Staff costs	18,936	15,758
Depreciation and impairment	446	228
Insurance	841	743
Other Office Costs	1,421	2,385
Rates	2,620	1,404
Light and Heat	4,626	13,715
Legal and Professional	382	504
Computer Running Costs	731	327
Sundry Expenses	1,605	749
Subscriptions	461	680
Repairs & Maintenance	5,080	9,957
	37,149	46,450
Share of support and governance costs (see note 6)		
Governance	426	1,020
	37,575	47,470
Analysis by fund		
Unrestricted funds - general	37,575	43,455
Restricted funds	-	4,015
	37,575	47,470

6 Support costs allocated to activities

	2025 £	2024 £
Governance costs	426	1,020
Analysed between:		
Charitable Activities	426	1,020

7 Net movement in funds

	2025	2024
	£	£
The net movement in funds is stated after charging/(crediting):		
Depreciation of owned tangible fixed assets	446	228

8 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the Charity during the year.

9 Employees

The average monthly number of employees during the year was:

	2025	2024
	Number	Number
	3	3

Employment costs	2025	2024
	£	£
Wages and salaries	18,936	15,758

There were no employees whose annual remuneration was more than £60,000.

10 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

11 Tangible fixed assets

	Plant and equipment
	£
Cost	
At 1 January 2025	1,068
Additions	648
At 31 December 2025	1,716
Depreciation and impairment	
At 1 January 2025	228
Depreciation charged in the year	446
At 31 December 2025	674
Carrying amount	
At 31 December 2025	1,042
At 31 December 2024	840

12 Debtors

	2025	2024
Amounts falling due within one year:	£	£
Trade debtors	2,479	1,458
Other debtors	330	336
Prepayments and accrued income	721	730
	3,530	2,524

13 Creditors: amounts falling due within one year

	2025	2024
	£	£
Accruals and deferred income	973	611

14 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 January 2025	Incoming resources	Resources expended	At 31 December 2025
	£	£	£	£
DCC	-	8,663	-	8,663

Previous year:	At 1 January 2024	Incoming resources	Resources expended	At 31 December 2024
	£	£	£	£
DCC	4,015	-	(4,015)	-

15 Unrestricted funds - property

These are unrestricted funds which are material to the Charity's activities.

	At 1 January 2025	Transfers	At 31 December 2025
	£	£	£
Property fund	-	109,544	109,544

During the year, the trustees designated £109,544 of unrestricted funds for future repairs and improvements to the charity's property and fixtures.

16 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 January 2025	Incoming resources	Resources expended	Transfers	At 31 December 2025
	£	£	£	£	£
General funds	109,323	66,828	(37,575)	(109,544)	29,032

Previous year:	At 1 January 2024	Incoming resources	Resources expended	Transfers	At 31 December 2024
	£	£	£	£	£
General funds	92,302	60,476	(43,455)	-	109,323

17 Analysis of net assets between funds

	Unrestricted funds general 2025	Unrestricted funds property 2025	Restricted funds 2025	Total 2025
	£	£	£	£
At 31 December 2025:				
Tangible assets	1,042	-	-	1,042
Current assets/(liabilities)	27,990	109,544	8,663	146,197
	29,032	109,544	8,663	147,239

	Unrestricted funds general 2024	Unrestricted funds property 2024	Restricted funds 2024	Total 2024
	£	£	£	£
At 31 December 2024:				
Tangible assets	840	-	-	840
Current assets/(liabilities)	108,483	-	-	108,483
	109,323	-	-	109,323

18 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).