

BOOKS ALIVE

England & Wales · Charity number 1077435

Details

Status	Registered
Legal form	Charitable company
Company number	03737476
Registered	1999-09-16
Register	View on the Charity Commission register

Contact

Address	86 Elm Drive Hove East Sussex BN3 7JL
Phone	01273738818
Email	info@booksalive.co.uk
Website	www.booksalive.co.uk

Activities

Objects: ADVANCEMENT OF THE CHRISTIAN RELIGION BYA) THE ESTABLISHMENT AND MAINTENANCE OF A BOOK SHOP OR BOOK SHOPSB) THE SALE AND DISTRIBUTION OF BOOKS MAGAZINES RECORDINGS AND SUCH OTHER ITEMS AS THE CHARITY SHALL THINK FIT

Activities: The charity seeks to advance the Christian religion by way of a Christian book shop for the sale of Christian books, magazines, music and related products.

Classification

- **How:** Provides Human Resources, Provides Services
- **What:** Religious Activities
- **Who:** Children/young People, Elderly/old People, The General Public/mankind

Geography

- Brighton And Hove
- East Sussex
- West Sussex

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£106,827	£90,409	-	-
2023-12-31	£88,133	£78,453	-	-
2022-12-31	£86,459	£76,093	-	-
2021-12-31	£85,360	£68,897	-	-
2020-12-31	£83,067	£71,716	-	-

Trustees

Name	Role	Appointed
JOHN EDWARD PUTTOCK	Chair	
David John Standing		2021-08-12
Martine Beverley Forrest		2026-05-18
Monica Jean Harding		2025-04-04
Rev Nicholas John Cuthbert Tucker		2022-09-20
SUE HAINES		2014-05-20
Susan Elizabeth Forrest		2021-07-15

BOOKS ALIVE

England & Wales - Charity number 1077435

Accounts

BOOKS ALIVE

(A charitable company limited by guarantee)

**TRUSTEES' ANNUAL REPORT AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

Registered number: 3737476

Registered charity number 1077435

BOOKS ALIVE
(A charitable company limited by guarantee)

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BOOKS ALIVE

(A charitable company limited by guarantee)

TRUSTEES' ANNUAL REPORT

The trustees (who also act as directors for Companies Act purposes) have pleasure in presenting their report and financial statements for the year ended 31 December 2024.

The trustees believe that the financial statements comply with current statutory requirements and the charity's governing document. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP), subject to the small companies' regime.

Reference and administrative details of the Charity, Trustees and Advisors

Books Alive is a registered charity number 1077435 and Company number 3737476.

The principal registered office of the charity is:

86 Elm Drive

Hove

BN3 7JL

The trustees of the charity in the period have been:

Mr J E Puttock (Chair)

Mrs G Carr

Mrs S Forrest

Mrs S C Haines

Mrs S Smith (Resigned 25 July 2024)

Mr D Standing

Rev Dr N Tucker

The advisors to the charity during the year have been:

Accountant

Mr N Carr

56 Hogarth Road

Hove

BN3 5RH

Independent Examiner

Mr I Crosthwaite

31 Portland Villas

Hove

BN3 5SA

Solicitors

Mayo Wynne Baxter

3 Bell Lane

Lewes

BN7 1JU

Bankers

Barclays Bank plc

North Street

PO Box 2915

Brighton

BN3 1SJ

Redwood Bank

The Nexus Building

Broadway

Letchworth Garden City

SG6 3TA

BOOKS ALIVE

(A charitable company limited by guarantee)

TRUSTEES' ANNUAL REPORT (Continued)

Structure, governance and management

Books Alive was incorporated as a company limited by guarantee (registered number 3737476) on 22 March 1999. The governing document is the Memorandum and Articles of the company.

As specified by the governing document, the income and property of the company shall be applied solely towards the promotion of its objects.

The trustees are appointed by the members at the annual general meeting on the recommendation of the trustees. Up to 4 trustees may be appointed by resolution to serve for periods of 3 years. The trustees retire by rotation and may be re-appointed for further periods of 3 years. The current trustees due to retire are as follows: Mr J Puttock at the AGM in 2025. Mrs S Forrest and Mr D Standing at the AGM in 2027. Mrs M Harding who joined the Board in April 2025 at the AGM in 2028. In addition, the Parochial Church Council of Bishop Hannington Memorial Church may nominate up to 3 trustees, one of whom must be the Vicar. The current appointed trustees are Mrs G Carr until 2025, Mrs S Haines until 2026, and the Vicar, Rev Dr N Tucker

Law applicable to incorporated charities in England and Wales requires the trustees, who are also the directors of the company, to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the company at the end of the year and its financial activities during the year then ended. In preparing those financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Make judgements and estimates that are reasonable and prudent; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and which enable them to ensure that the financial statements comply with the Companies Act 2006. They have general responsibilities taking such steps as are reasonably open to them to safeguard the assets of the company and to prevent and detect fraud and other irregularities.

Risk Management

The trustees have examined the main areas of the company's operations and considered the major risks faced in each of these areas.

In the opinion of the trustees the company has established resources and review systems which, under normal conditions, should allow these risks to be mitigated to an acceptable level in its day-to-day operations.

BOOKS ALIVE

(A charitable company limited by guarantee)

Objectives and activities

The company's principal objective is the advancement of the Christian religion by the establishment and maintenance of a bookshop and through the sale and distribution of books, magazines, cards, music and such other items as the company shall think fit.

Public Benefit

The company's trustees have referred to the Charity Commission's general guidance on public benefit and consider that the charity has continued to meet those requirements. The bookshop trades six days a week and is entirely accessible to all the public regardless of any religious belief, or none.

Achievements and performance

Sales for the year showed a substantial increase at £93,525, an increase of £17,585 over 2023. The trustees were very pleased at this significant increase of 23% which brought sales up to near pre Covid level. Much of this increase was due to Gillian Carr, one of the trustees, who has continued to oversee the management of the shop on a voluntary basis. Gillian Carr invoices the company £250 per month for her consultancy work and advice. The secondhand book section on the upper floor was a major contributor to both the sales and contribution to the net incoming resources with sales of £9,423. Our loyalty scheme continues to be well used.

During the year the company supported The Brighton and Hove City Mission by providing them free of charge with a number of Bibles for their ministry and the company also supported the Chichester Diocesan May Camp again this year.

We continue to be a centre for donations towards the local foodbank and a collection point for the Samaritan Purse Christmas Shoe Box Appeal.

We were pleased once again to be able to hold a number of external sales events during the year and expect this to continue to increase in 2025.

We would like to thank our bookkeepers, all our customers, friends, publishers and their representatives for their support during the year. A special thank you is due to all the volunteers who give their time and energy to staffing the shop each week. Without their support the shop couldn't open 6 days a week.

Financial review

The unrestricted surplus for the year was £16,418 which when added to funds of £88,132 brought forward from 31st December 2023, resulted in unrestricted funds of £104,550 being carried forward at 31st December 2024.

The trustees may invest the surplus funds, not immediately required for the purposes of the company in or upon such investments, securities or property as they think fit, and from time to time to transpose, vary and realise such investments subject to such conditions and such consensus as may be required by law and subject also to the provisions of its Memorandum and Articles.

By the year-end £51,362 had been invested in a 95-day notice account with Redwood Bank.

BOOKS ALIVE
(A charitable company limited by guarantee)

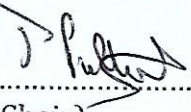
Reserves Policy

The trustees regularly review the level of reserves held by the company and are pleased to report that currently the company holds unrestricted funds in excess of 12 months expenditure.

By order of the Board

Trustee

John Puttock (Chair)



Date

17. 7. 2025

Trustee

Gillian Carr



Date

17-7-25

Registered Office
86 Elm Drive
Hove
BN3 7JL

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF BOOKS
ALIVE ('the Company')**

I report to the charity Trustees on my examination of the accounts of the Company for the year ended 31 December 2024.

Responsibilities and basis of report

As the charity's Trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the Company's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

Since The Company's gross income has not exceeded £250,000 your examiner does not need to be a member of a listed body.

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:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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.

Mr I Crosthwaite
31 Portland Villas
Hove
BN3 5SA

Signed..........

Dated..... 19 JULY 2025

BOOKS ALIVE

A Charitable Company Limited by Guarantee

Statement of Financial Activities for Year Ended 31 December 2024

	Notes	Unrestricted Funds	Restricted Funds	TOTAL FUNDS	
				2024	2023
INCOMING RESOURCES					
Incoming resources from generated funds					
Donations	2a	145		145	75
Bank Interest	2a	1362		1362	0
Other	2a	530		530	1174
Rental Income	2b	11264		11264	1249
Charitable activities					
Sale of Books and Christian Products		93526		93526	75940
Total Incoming Resources		106827		106827	77264
RESOURCES EXPENDED					
Charitable activities	3a & 4	87219		87219	75263
Governance costs	3b	3190		3190	3190
Total Resources Expended		90409		90409	78453
NET(OUTGOING)/INCOMING RESOURCES		16418		16418	9680
Unrestricted Funds for Income and expenditure					
Total Funds Brought Forward		88132		88132	78452
Total Funds Carried Forward		104550		104550	88132

All incoming resources and resources expended arise from continuing activities ,

BOOKS ALIVE**A Charitable Company Limited by Guarantee****Balance Sheet 31.12.24**

	Notes	Total Funds 2024	Total Funds 2023
Fixed Assets			
Tangible	5	0	0
Current Assets			
Stock		26168	26125
Debtors	6	2837	2258
Savings Account		51362	35000
Cash at bank and in hand		31898	29632
		<u>112265</u>	93014
Creditors			
Falling Due in 1 year	7	-7715	-4882
Net Current Assets		<u>104550</u>	88132
Total Assets less Current Liabilities		<u>104550</u>	88132
Net Assets		<u>104550</u>	88132
Funds	8	<u>104550</u>	88132

Note

For the year ending 31st December 2024 the Company was entitled to exemption from audit under Section 477 of the Companies Act 2006. The members have not required the Company to obtain an audit in accordance with Section 476 of the Companies Act 2016.

The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and for the preparation of these accounts.

These accounts have been prepared in accordance with the provisions applicable to Companies subject to the small charitable Companies' regime.

These accounts were approved by the Trustees/directors on 17/7/2025
and signed on their behalf by:


J Puttock
Chair of Trustees/Directors

BOOKS ALIVE

A Charitable Company Limited by Guarantee

Notes

2 Incoming Resources		Unrestricted Funds	Restricted Funds	Total Funds 2024	Total Funds 2023
Generated Funds					
Voluntary Income 2a					
Donations in the year		145		145	75
Bank Interest		1362		1362	0
Other		530		530	1174
		2037		2037	1249
Investment Income 2b					
Rental Income		11264		11264	10944
		13301		13301	12193
3 Resources Expended					
Costs of activities in furtherance of the objects of Charity 3a					
Purchases		56958		56958	45142
Direct Expenses		1394		1394	914
Salaries		2796		2796	4426
Rent & Rates		13440		13440	13203
Insurance		957		957	820
Light & Heat & Water		4090		4090	3496
Travel & Entertainment		0		0	430
Printing & Stationery		441		441	312
Office Equipment & Maintenance		933		933	30
Telephone, Mobile & Computer Charges		2442		2442	2857
Subscription & Licencing		355		355	439
General Maintenance		1220		1220	1119
Banking charges and interest		1033		1033	926
General Expenses		1160		1160	1150
		87219		87219	75263
Governance Costs 3b					
Accountancy Fees		190		190	190
Consultancy Fees		3000		3000	3000
		3190		3190	3190
4 Staff Salaries 4a					
Staff Costs		2796		2796	4426
Pensions costs		0		0	0
		2796		2796	4426

The Company employed 1 staff member and contracted 1 on an invoiced basis. Total costs for both shown in the year. (2023;1 staff member and one contracted).

Payments to Trustees 4b

One trustee received payments totalling £3,000 for professional services in 2024 (2023: £3000)

BOOKS ALIVE

A Charitable Company Limited by Guarantee

5 Tangible Fixed Assets

	Computer	& Audio Equipment	Shop Equipment	Shop Fittings	Total
		£	£	£	£
COST					
As at 31st December 2024		5379	5723	18787	29889
DEPRECIATION					
As at 31 December 2024		5379	5723	18787	29889
NET BOOK VALUE					
As at 31st December 2024		-	-	-	0
As at 31st December 2023		-	-	-	0

6 DEBTORS

	2024	2023
Trade Debtors	2837	2258
Other Debtors	0	0
	<u>2837</u>	<u>2258</u>

7 CREDITORS: amounts falling due within one year

	2024	2023
Trade Creditors	4836	2541
Other Creditors	992	996
VAT payable	1888	1345
	<u>7716</u>	<u>4882</u>

8 Analysis of Net Asset by Fund

The funds are represented by the following assets:

	2024	2023
Unrestricted Funds	104550	88132
Fixed Assets	0	0
Net Assets	<u>104550</u>	<u>88132</u>

9 Members

Books Alive is a company limited by guarantee having no share capital and in accordance with the Memorandum and Articles of Association every member is liable to contribute a maximum sum of £10 in the event of the company being wound up. At 31 December 2024 there were 24 members (2023:25)

10 Related Party Transactions

Name	2024	2023	Role	Description
John Puttock	£13,250	£13,000	Trustee of BH Christian Workers Trust	Rents paid to BHWCT
Nick Tucker	£13,250	£13,000	Trustee of BH Christian Workers Trust	Rents paid to BHWCT

BOOKS ALIVE

England & Wales - Charity number 1077435

Accounts

BOOKS ALIVE

(A charitable company limited by guarantee)

**TRUSTEES' ANNUAL REPORT AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

Registered number: 3737476

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BOOKS ALIVE
(A charitable company limited by guarantee)

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BOOKS ALIVE

(A charitable company limited by guarantee)

TRUSTEES' ANNUAL REPORT

The trustees (who also act as directors for Companies Act purposes) have pleasure in presenting their report and financial statements for the year ended 31 December 2023.

The trustees believe that the financial statements comply with current statutory requirements and the charity's governing document. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP), subject to the small companies' regime.

Reference and administrative details of the Charity, Trustees and Advisors

Books Alive is a registered charity number 1077435 and Company number 3737476.

The principal registered office of the charity is:

86 Elm Drive
Hove
BN3 7JL

The trustees of the charity in the period have been:

Mr J E Puttock (Chair)
Mrs G Carr
Mrs S Forrest
Mrs S C Haines
Mrs S Smith
Mr D Standing
Rev Dr N Tucker

The advisors to the charity during the year have been:

Accountant

Mr N Carr
56 Hogarth Road
Hove
BN3 5RH

Independent Examiner

Mr I Crosthwaite
31 Portland Villas
Hove
BN3 5SA

Solicitors

Mayo Wynne Baxter
3 Bell Lane
Lewes
BN7 1JU

Bankers

Barclays Bank plc
North Street
PO Box 2915
Brighton
BN3 1SJ

Redwood Bank
The Nexus Building
Broadway
Letchworth Garden City
SG6 3TA

BOOKS ALIVE

(A charitable company limited by guarantee)

TRUSTEES' ANNUAL REPORT (Continued)

Structure, governance and management

Books Alive was incorporated as a company limited by guarantee (registered number 3737476) on 22 March 1999. The governing document is the Memorandum and Articles of the company.

As specified by the governing document, the income and property of the company shall be applied solely towards the promotion of its objects.

The trustees are appointed by the members at the annual general meeting on the recommendation of the trustees. Up to 4 trustees may be appointed by resolution to serve for periods of 3 years. The trustees retire by rotation and may be re-appointed for further periods of 3 years. The current trustees due to retire are as follows: Mrs S Forrest, Mrs S Smith and Mr D Standing at the AGM in 2024. Mr J Puttock at the AGM in 2025. In addition, the Parochial Church Council of Bishop Hannington Memorial Church may nominate up to 3 trustees, one of whom must be the Vicar. The current appointed trustees are Mrs G Carr until 2025, Mrs S Haines until 2026, and the Vicar, Rev Dr N Tucker

Law applicable to incorporated charities in England and Wales requires the trustees, who are also the directors of the company, to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the company at the end of the year and its financial activities during the year then ended. In preparing those financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Make judgements and estimates that are reasonable and prudent; and
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The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and which enables them to ensure that the financial statements comply with the Companies Act 2006. They have general responsibilities taking such steps as are reasonably open to them to safeguard the assets of the company and to prevent and detect fraud and other irregularities.

Risk Management

The trustees have examined the main areas of the charity's operations and considered the major risks faced in each of these areas.

In the opinion of the trustees the charity has established resources and review systems which, under normal conditions, should allow these risks to be mitigated to an acceptable level in its day to day operations.

BOOKS ALIVE

(A charitable company limited by guarantee)

Objectives and activities

The company's principal objective is the advancement of the Christian religion by the establishment and maintenance of a bookshop and through the sale and distribution of books, magazines, cards, music and such other items as the company shall think fit.

Public Benefit

The company's trustees have referred to the Charity Commission's general guidance on public benefit and consider that the charity has continued to meet those requirements. The bookshop trades six days a week and is entirely accessible to all the public regardless of any religious belief, or none.

Achievements and performance

Sales for the year remained stable at £75,940 a small increase of £880 over 2022. While trustees had hoped to show a greater improvement in sales over the year more foundational work has been undertaken by Gillian Carr, one of the trustees, who has continued to oversee the management of the shop on a voluntary basis. Gillian invoices the company £250 per month for her consultancy work and it is anticipated that her activities will generate a significant increase in sales in 2024. Of particular note has been the continued success of our secondhand book section on the upper floor. This has generated sales of £6,683 over the year and has been of particular benefit for theological students, church leaders and individuals. Our loyalty scheme continues to be well used.

During the year the company supported The Brighton and Hove City Mission by providing them free of charge with a number of Bibles for their ministry and the company also supported the Chichester Diocesan May Camp by providing them with 20 books for those who made a Christian commitment at the Camp.

We continue to be a centre for donations towards the local foodbank and made a donation of £20 on the basis of Christmas cards sold for that specific purpose.

We were pleased once again to be able to hold a number of external sales events during the year and expect this to increase in 2024.

We would like to thank our book keepers, all our customers, friends, publishers and their representatives for their support during the year. A special thank you is due to all the volunteers who give their time and energy to staffing the shop each week. Without their support the shop couldn't open 6 days a week.

Financial review

The unrestricted surplus for the year was £9,680 which when added to funds of £78,452 brought forward from 31st December 2022, resulted in unrestricted funds of £88,132 being carried forward at 31st December 2023

The trustees may invest the surplus funds, not immediately required for the purposes of the company in or upon such investments, securities or property as they think fit, and from time to time to transpose, vary and realise such investments subject to such conditions and such consensus as may be required by law and subject also to the provisions of its Memorandum and Articles.

By the year-end £35,000 had been invested in a 95-day notice account with Redwood Bank.


BOOKS ALIVE

(A charitable company limited by guarantee)

Reserves Policy

The trustees regularly review the level of reserves held by the company and are pleased to report that currently the company holds unrestricted funds well in excess of 6 months expenditure.

By order of the Board

Trustee 
John Puttock (Chair)

Date 25 July 2024

Trustee 
Gillian Carr

Date 25-7-24

Registered office
86 Elm Drive
Hove
BN3 7JL

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF BOOKS
ALIVE ('the Company')**

I report to the charity Trustees on my examination of the accounts of the Company for the year ended 31 December 2023.

Responsibilities and basis of report

As the charity's Trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

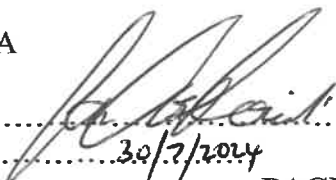
Since your charity's gross income has not exceeded £250,000 your examiner does not need to be a member of a listed body.

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:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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.

Mr I Crosthwaite
31 Portland Villas
Hove
BN3 5SA

Signed..........
Dated.....30/7/2024

BOOKS ALIVE
A Charitable Company Limited by Guarantee

Statement of Financial Activities for Year Ended 31 December 2023

	Notes	Unrestricted Funds	Restricted Funds	TOTAL FUNDS 2023	2022
INCOMING RESOURCES					
Incoming resources from generated funds					
Voluntary Income	2a	1249		1249	855
Investment Income	2b	10944		10944	10544
Charitable activities					
Sale of Books and Christian Products		75940		75940	75060
Total Incoming Resources		88133		88133	86459
RESOURCES EXPENDED					
Charitable activities	3a & 4	75263		75263	72903
Governance costs	3b	3190		3190	3190
Total Resources Expended		78453		78453	76093
NET(OUTGOING)/INCOMING RESOURCES		9680		9680	10366
Unrestricted Funds for Income and expenditure					
Total Funds Brought Forward		78452		78452	68085
Total Funds Carried Forward		88132		88132	78451

All incoming resources and resources expended arise from continuing activities

BOOKS ALIVE
A Charitable Company Limited by Guarantee

Balance Sheet 31.12.23

	Notes	Total Funds 2023	Total Funds 2022
Fixed Assets			
Tangible	5	0	0
Current Assets			
Stock		26125	27713
Debtors	6	2258	2864
Savings Account		35000	0
Cash at bank and in hand		29632	58613
		93014	89190
Creditors			
Falling Due in 1 year	7	-4882	-10738
Net Current Assets		88132	78452
Total Assets less Current Liabilities		88132	78452
Net Assets		88132	78452
Funds	8	88132	78452


Note

For the year ending 31st December 2023 the Company was entitled to exception from audit under Section 477 of the Companies Act 2006. The members have not required the company to obtain an audit in accordance with Section 476 of the Companies Act 2016.

The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and for the preparation of these accounts.

These accounts have been prepared in accordance with the provisions applicable to Companies subject to the small charitable Companies' regime.

These accounts were approved by the Trustees/directors on 25 July 2024
and signed on their behalf by:

J Puttock 
Chair of Trustees/Directors

BOOKS ALIVE**A Charitable Company Limited by Guarantee****Notes****2 Incoming Resources**

	Unrestricted Funds	Restricted Funds	Total Funds 2023	Total Funds 2022
--	-----------------------	---------------------	------------------------	------------------------

Generated Funds**Voluntary Income****2a**

Donations in the year	75		75	150
Income Tax Recoverable	0		0	0
Sundry Income	1174		1174	705
	1249		1249	855

Investment Income**2b**

Rental Income	10944		10944	10544
	12193		12193	11399

3 Resources Expended**Costs of activities in furtherance
of the objects of the Charity****3a**

Purchases	45142		45142	49065
Direct Expenses	914		914	508
Salaries	4426		4426	1611
Rent & Rates	13203		13203	13131
Insurance	820		820	411
Light & Heat & Water	3495		3495	1819
Travel & Entertainment	430		430	480
Printing & Stationery	312		312	543
Office Equipment & Maintenance	30		30	0
Telephone, Mobile & Computer Charges	2857		2857	2645
Subscription & Licencing	439		439	315
General Maintenance	1119		1119	271
Banking charges and interest	926		926	1128
General Expenses	1150		1150	976
	75263		75263	72903

Governance Costs**3b**

Accountancy Fees	190		190	190
Consultancy Fees	3000		3000	3000
	3190		3190	3190

4 Staff Salaries**4a**

			2023	2022
Staff Costs	4426		4426	1611
Pensions costs	0		0	0
	4426		4426	1611

The charity employed 1 staff member and contracted 1 on an invoiced basis. (2022: 1 staff member).

Payments to Trustees**4b**

One trustee received payments totalling £3,000 for professional services in 2023 (2022: £3000)

BOOKS ALIVE**A Charitable Company Limited by Guarantee****5 Tangible Fixed Assets**

	Computer	& Audio Equipment	Shop Equipment	Shop Fittings	Total
		£	£	£	£
COST					
As at 31st December 2023		5379	5723	18787	29889
DEPRECIATION					
As at 31 December 2023		5379	5723	18787	29889
NET BOOK VALUE					
As at 31st December 2023		-	-	-	0
As at 31st December 2022		-	-	-	0

6 DEBTORS

	2023	2022
Trade Debtors	2258	2864
Other Debtors	0	0
	2258	2864

7 CREDITORS: amounts falling due within one year

	2023	2022
Trade Creditors	2541	9535
Other Creditors	996	0
VAT payable	1345	1203
	4882	10738

8 Analysis of Net Asset by Fund

The funds are represented by the following assets:

	2023	2022
Unrestricted Funds	88132	78452
Fixed Assets	0	0
Net Assets	88132	78452

9 Members

Books Alive is a company limited by guarantee having no share capital and in accordance with the Memorandum and Articles of Association every member is liable to contribute a maximum sum of £10 in the event of the company being wound up. At 31 December 2023 there were 25 members (2022:22)

10 Related Party Transactions

Name	2023	2022	Role	Description
John Puttock	£13,000	£12,750	Trustee of BH Christian Workers Trust	Rents paid to BHWCT
Phillip Moon	£0	£2,125	Trustee of BH Christian Workers Trust	Rents paid to BHWCT
Nick Tucker	£13,000	£3,188	Trustee of BH Christian Workers Trust	Rents paid to BHWCT

BOOKS ALIVE

England & Wales - Charity number 1077435

Accounts

BOOKS ALIVE

(A charitable company limited by guarantee)

**TRUSTEES' ANNUAL REPORT AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022**

Registered number: 3737476

Registered charity number 1077435

BOOKS ALIVE
(A charitable company limited by guarantee)

Index to trustees' report and financial statements

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Accounting Policies	8
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BOOKS ALIVE
(A charitable company limited by guarantee)

TRUSTEES' ANNUAL REPORT

The trustees (who also act as directors for Companies Act purposes) have pleasure in presenting their report and financial statements for the year ended 31 December 2022.

The trustees believe that the financial statements comply with current statutory requirements and the charity's governing document. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP). Subject to the small companies regime.

Reference and administrative details of the Charity, Trustees and Advisors

Books Alive is a registered charity number 1077435 and Company number 3737476.
The principal registered office of the charity is:
86 Elm Drive
Hove
BN3 7JL

The trustees of the charity in the period have been:

Mr J E Puttock (Chair)
Mrs G Carr
Mrs S Forrest
Mrs S C Haines
Rev Canon P R Moon (Retired 6 February 2022)
Mrs S Smith
Mr D Standing
Rev Dr N Tucker (Appointed 20 September 2022)

The advisors to the charity during the year have been:

Accountant

Mr N Carr
56 Hogarth Road
Hove
BN3 5RH

Independent Examiner

Mr I Crosthwaite
31 Portland Villas
Hove
BN3 5SA

Solicitors

Mayo Wynne Baxter
3 Bell Lane
Lewes
BN7 1JU

Bankers

Barclays Bank plc
North Street
PO Box 2915
Brighton
BN1 1SJ

BOOKS ALIVE

(A charitable company limited by guarantee)

TRUSTEES' ANNUAL REPORT (Continued)

Structure, governance and management

Books Alive was incorporated as a company limited by guarantee (registered number 3737476) on 22 March 1999. The governing document is the Memorandum and Articles of the company.

As specified by the governing document, the income and property of the company shall be applied solely towards the promotion of its objects.

The trustees are appointed by resolution of the Board, Up to 4 trustees are appointed by resolution of the Board to serve for periods of 3 years. The trustees retire by rotation and may be re-appointed for further periods of 3 years. The current trustees due to retire are as follows: Mrs S Forrest, Mrs S Smith and Mr D Standing AGM in 2024. Mr J Puttock at the AGM in 2025. In addition, the Parochial Church Council of Bishop Hannington Memorial Church may nominate up to 3 trustees, one of whom must be the Vicar. The current appointed trustees are Mrs G Carr until 2025, Mrs S Haines until 2023, and Rev Dr N Tucker

Law applicable to incorporated charities in England and Wales requires the trustees, who are also the directors of the company, to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the company at the end of the year and its financial activities during the year then ended. In preparing those financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Make judgements and estimates that are reasonable and prudent; 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 accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which enables them to ensure that the financial statements comply with the Companies Act 2006. They have general responsibilities taking such steps as are reasonably open to them to safeguard the assets of the charity and to prevent and detect fraud and other irregularities.

Risk Management

The trustees have examined the main areas of the charity's operations and considered the major risks faced in each of these areas.

In the opinion of the trustees the charity has established resources and review systems which, under normal conditions, should allow these risks to be mitigated to an acceptable level in its day to day operations.

BOOKS ALIVE

(A charitable company limited by guarantee)

Objectives and activities

The charity's principal objective is the advancement of the Christian religion by the establishment and maintenance of a bookshop and through the sale and distribution of books, magazines, cards, music and such other items as the charity shall think fit.

Public Benefit

The charity's trustees have referred to the Charity Commission's general guidance on public benefit and consider that the charity has continued to meet those requirements. The bookshop trades six days a week and is entirely accessible to all the public regardless of any religious belief, or none. In addition, the Charity has been able to supply Christian Books to Lewes Prison and donate books to other organisations.

Achievements and performance

Sales for the year increased by £17953 to £75,060. An increase of 31.4%. The increase in sales was primarily due to the fact that there was a full year's trading with no interruptions due to Covid. Gillian Carr, one of the trustees, has continued to oversee the management of the shop on a voluntary basis. Gillian invoices the company £250 per month for her consultancy work. The other trustees continue to be hugely appreciative of Gillian's commitment in undertaking this role which she is fulfilling with significant success.

During the year we were once again able to supply over £900 worth of books to the Chaplaincy at Lewes prison financed by a generous donation. 60 churches and other organisations benefited from our partnership scheme during the year.

We were pleased to be able to once again hold a number of external sales events during the year.

We would like to thank our book keeper, all our customers, friends, publishers and their representatives for their support during the year. A special thank you is due to all the volunteers who give their time and energy to staffing the shop each week.

Financial review

The unrestricted surplus for the year was £10,367 which when added to funds of £68,086 brought forward from 31st December 2021, resulted in unrestricted funds of £78,453 being carried forward at 31st December 2022

The trustees may invest the surplus funds, not immediately required for the purposes of the Charity in or upon such investments, securities or property as they think fit, and from time to time to transpose, vary and realize such investments subject to such conditions and such consensus as may be required by law and subject also to the provisions of the Memorandum and Articles.

At the year-end no such investments have been made.

BOOKS ALIVE
(A charitable company limited by guarantee)

Reserves Policy

The trustees regularly review the level of reserves of the charity and are pleased to report that currently they hold unrestricted funds well in excess of 6 months expenditure.

By order of the Board

Trustee

John Puttock (Chair)

Date

16th July 2023

Trustee

Gillian Carr

Date

16th July 2023

Registered office
86 Elm Drive
Hove
BN3 7JL

BOOKS ALIVE

(A charitable company limited by guarantee)

Independent Examiner's Report to the Trustees of Books Alive

In accordance with the instructions given to us we have examined the financial accounts for the company for the year ended 31st December 2022 according to the accounting provisions in Part 15 of the Companies Act 2006.

As described on page 2 the charity's trustees are responsible for the preparation of the accounts. The trustees of the company have confirmed that the company is totally exempt from the audit requirement under the provisions of section 477 of the Companies Act 2006 and as a result we have not carried out an audit.

The financial accounts on pages 6 to 10 are therefore based on information shown in the accounting records and on the information supplied and explanations given to us by the trustees.

Statement of Opinion

In our opinion:

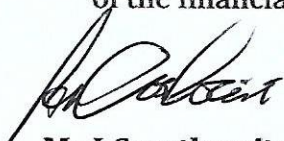
In connection with our examination, no matter came to our attention:

a) which gives us reasonable cause to believe that in any material respect the requirements

- to keep accounting records in accordance with Section 41 of the Act; and
- to prepare Financial Statements which accord with the accounting records and to comply with the accounting requirements of the Act.

Have not been met, or

b) to which, in our opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.



Mr I Crosthwaite
30 Portland Villas
Hove BN3 5SA

Date 19/07/2023.....

Statement of Financial Activities for Year Ended 31 December 2022

	Notes	Unrestricted Funds	Restricted Funds	TOTAL FUNDS 2022	2021
INCOMING RESOURCES					
Incoming resources from generated funds					
Voluntary Income	2a	855		855	18081
Investment Income	2b	10544		10544	10172
Charitable activities					
Sale of Books and Christian Products		75060		75060	57107
Total Incoming Resources	2	86459		86459	85360
RESOURCES EXPENDED					
Charitable activities	3a & 4	72903		72903	65707
Governance costs	3b	3190		3190	3190
Total Resources Expended		76093		76093	68897
NET(OUTGOING)/INCOMING RESOURCES		10366		10366	16463
Unrestricted Funds for Income and expenditure					
Total Funds Brought Forward		68085		68085	51622
Total Funds Carried Forward		78451		78451	68085

All incoming resources and resources expended arise from continuing activities

Note

The £1.00 difference between the funds carried forward and the balance sheet funds is due to rounding issues

BOOKS ALIVE
A Charitable Company Limited by Guarantee

Balance Sheet for the year ended 31 December 2022

	Notes	Total Funds 2022	Total Funds 2021
Fixed Assets			
Tangible	5	0	0
Current Assets			
Stock		27713	31788
Debtors	6	2864	1938
Cash at bank and in hand		58613	38435
		89190	72161
Creditors			
Falling Due in 1 year	7	-10738	-4076
Net Current Assets		78452	68085
Total Assets less Current Liabilities		78452	68085
Net Assets		78452	68085
Funds	8	78452	68085


Note

For the year ending 31st December 2022 the Company was entitled to exemption from audit under Section 477 of the Companies Act 2006. The members have not required the Company to obtain an audit in accordance with Section 476 of the Companies Act 2016.

The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and for the preparation of these accounts.

These accounts have been prepared in accordance with the provisions applicable to Companies subject to the small charitable Companies' regime.

These accounts were approved by the Trustees/Directors on... 16th July 2023
and signed on their behalf by:


J Puttock
Chair of Trustees/Directors

Notes

2 Incoming Resources	Unrestricted Funds	Restricted Funds	Total Funds 2022	Total Funds 2021
Generated Funds				
Voluntary Income 2a				
Donations in the year	150		150	4019
Income Tax Recoverable	0		0	199
BHCC Business Grants	0		0	11240
Sundry Income	705		705	2622
	<u>855</u>		<u>855</u>	<u>18081</u>
Investment Income 2b				
Rental Income	10544		10544	10172
	<u>11399</u>		<u>11399</u>	<u>28253</u>
3 Resources Expended				
Costs of activities in furtherance of the objects of Charity 3a				
Purchases	49065		49065	39265
Direct Expenses	508		508	
Salaries	1611		1611	2227
Rent & Rates	13131		13131	12663
Insurance	411		411	899
Light & Heat & Water	1819		1819	2474
Travel & Entertainment	480		480	0
Printing & Stationery	543		543	364
Telephone, Mobile & Computer Charges	2645		2645	2421
Subscription & Licencing	315		315	249
General Maintenance	271		271	3452
Banking charges and interest	1128		1128	888
General Expenses	976		976	805
	<u>72903</u>		<u>72903</u>	<u>65707</u>
Governance Costs 3b				
Accountancy Fees	190		190	190
Consultancy Fees	3000		3000	3000
	<u>3190</u>		<u>3190</u>	<u>3190</u>
4 Staff Salaries 4a				
Staff Salaries	1611		1611	2227
Pension costs	0		0	0
	<u>1611</u>		<u>1611</u>	<u>2227</u>

The company employed 1 staff member who received a salary in the year (2021: 1 staff member)

4b Payments to Trustees

One trustee received payments totalling £3,000 for professional services in 2022. (2021:£3,000)

BOOKS ALIVE
A Charitable Company Limited by Guarantee

5 Tangible Fixed Assets

	Computer	& Audio Equipment	Shop Equipment	Shop Fittings	Total
	£	£	£	£	£
COST					
As at 31st December 2022		5379	5723	18787	29889
DEPRECIATION					
As at 31 December 2022		5379	5723	18787	29889
NET BOOK VALUE					
As at 31st December 2022		-	-	-	0
As at 31st December 2021		-	-	-	0

6 DEBTORS

	2022	2021
Trade Debtors	2864	1650
Other Debtors	0	288
	<u>2864</u>	<u>1938</u>

7 CREDITORS: amounts falling due within one year

	2022	2021
Bank Overdraft	0	0
Trade Creditors	9535	2843
VAT payable	1203	1232
PAYE/NIC Payable	0	0
	<u>10738</u>	<u>4075</u>

8 Analysis of Net Asset by Fund

The funds are represented by the following assets:

	Unrestricted Funds	2022	2021
Fixed Assets		0	0
Net Assets	78452	<u>78452</u>	<u>68085</u>

9 Members

Books Alive is a company limited by guarantee having no share capital and in accordance with the Memorandum of Association every member is liable to contribute a maximum sum of £10 in the event of the company being wound up. At 31 December 2022 there were 22 members (2021:22)

10 Related Party Transactions

Name	2022	2021	Role	Description
John Puttock	£12,750	£12,500	Trustee of BH Christian Workers' Trust	Rents paid to BHCWT
Philip Moon	£2,125	£12,500	Trustee of BH Christian Workers' Trust	Rents paid to BHCWT
Nick Tucker	£3,188	0	Trustee of BH Christian Workers' Trust	Rents paid to BHCWT

BOOKS ALIVE

England & Wales - Charity number 1077435

Accounts

BOOKS ALIVE

(A charitable company limited by guarantee)

**TRUSTEES' ANNUAL REPORT AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021**

Registered number: 3737476

Registered charity number 1077435

BOOKS ALIVE
(A charitable company limited by guarantee)

Index to trustees' report and financial statements

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BOOKS ALIVE
(A charitable company limited by guarantee)

TRUSTEES' ANNUAL REPORT

The trustees (who also act as directors for Companies Act purposes) have pleasure in presenting their report and financial statements for the year ended 31 December 2021.

The trustees believe that the financial statements comply with current statutory requirements and the charity's governing document. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP).

Reference and administrative details of the Charity, Trustees and Advisors

Books Alive is a registered charity number 1077435 and Company number 3737476.
The principal registered office of the charity is:

86 Elm Drive
Hove
BN3 7JL

The trustees of the charity in the period have been:

J E Puttock (Chair)
Mrs G Carr
Mrs S Forrest (Appointed 15 July 2021)
Mrs D Kutar (Resigned 15 April 2021)
Mrs S C Haines
Rev Canon P R Moon
Mrs S Smith (Appointed 23 July 2021)
Mr D Standing (Appointed 12 August 2021)

The advisors to the charity during the year have been:

Accountant

Nicholas Carr
56 Hogarth Road
Hove
BN3 5RH

Solicitors

Mayo Wynne Baxter
3 Bell Lane
Lewes
BN7 1JU

Bankers

Barclays Bank plc
North Street
PO Box 2915
Brighton
BN1 1SJ

Independent Examiner

Mrs Cherry Hoile
Flat 6
Prince of Wales Court
227-229 Kingsway
Hove
BN3 4HF

BOOKS ALIVE

(A charitable company limited by guarantee)

TRUSTEES' ANNUAL REPORT (Continued)

Structure, governance and management

Books Alive was incorporated as a company limited by guarantee (registered number 3737476) on 22 March 1999. The governing document is the Memorandum and Articles of the company.

As specified by the governing document, the income and property of the company shall be applied solely towards the promotion of its objects.

The trustees are appointed by resolution of the Board, Up to 4 trustees are appointed by resolution of the Board to serve for periods of 3 years. The trustees retire by rotation and may be re-appointed for further periods of 3 years. The current trustees due to retire are as follows: Mr J Puttock, Mrs S Forrest, Mrs S Smith and Mr D Standing AGM in 2024. In addition, the Parochial Church Council of Bishop Hannington Church may nominate up to 3 trustees, one of whom must be the Vicar. The current appointed trustees are Mrs G Carr until 2022, Mrs S Haines until 2023, and Rev Canon P Moon who resigned on his retirement on 7th February 2022. At present no new appointment has been made.

Law applicable to incorporated charities in England and Wales requires the trustees, who are also the directors of the company, to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and the end of the year and its financial activities during the year then ended. In preparing those financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Make judgements and estimates that are reasonable and prudent; 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 accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which enables them to ensure that the financial statements comply with the Companies Act 2006. They have general responsibilities taking such steps as are reasonably open to them to safeguard the assets of the charity and to prevent and detect fraud and other irregularities.

Risk Management

The trustees have examined the main areas of the charity's operations and considered the major risks faced in each of these areas.

In the opinion of the trustees the charity has established resources and review systems which, under normal conditions, should allow these risks to be mitigated to an acceptable level in its day to day operations.

In the exceptional circumstances of Covid19 and Government instructions the shop was closed from 28th December 2020 until 12th April 2021. The trustees are grateful for the Government grants via the Council totaling £11,240 to enable the shop to be in a financial position to meet its commitments until able to reopen.

Objectives and activities

The charity's principal objective is the advancement of the Christian religion by the establishment and maintenance of a bookshop and through the sale and distribution of books, magazines, cards, music and such other items as the charity shall think fit.

Public Benefit

The charity's trustees have referred to the Charity Commission's general guidance on public benefit and within its objects is available to all.

The bookshop trades six days a week and is entirely accessible to all the public regardless of any religious belief or none. In addition, the Charitable Company has been able to supply Christian Books to Lewes Prison.

Achievements and performance

Sales for the year fell by £1,501 to £57,107. A reduction of 2.5%. The small fall in sales were primarily due to the interruption in trading due to Covid -19 in the first 3 months of the year. Gillian Carr, one of the trustees, has continued to oversee the management of the shop on a voluntary basis. Gillian invoices the company £250 per month for her consultancy work. The other trustees are hugely appreciative of Gillian's commitment to undertaking this role which she is fulfilling with significant success.

During the year we were once again able to donate over £1,500 worth of books to the Chaplaincy at Lewes prison financed by a generous donation. 74 churches and other organisations benefited from our partnership scheme during the year.

Due to Covid-19 we were unable to hold our usual "Pop-up Bookstalls" at churches and almost all the events at which we expected to attend were cancelled. We hope that some of these will take place in 2022.

We would like to thank our book keeper, all our customers, friends, publishers and their representatives for their support during the year. A special thank you is due to all the volunteers who give their time and energy to staffing the shop each week.

Financial review

The unrestricted surplus for the year was £16,463 which when added to funds of £51,622 brought forward from 31st December 2020, result in unrestricted funds of £68,085 carried forward at 31st December 2021

The trustees may invest the funds of the company, not immediately required for the purposes of the Charity in or upon such investments, securities or property as they think fit, and from time to time to transpose, vary and realize such investments subject to such conditions and such consensus as may be required by law and subject also to the provisions of the Memorandum and Articles.

At the date of this report no such investments have been made.

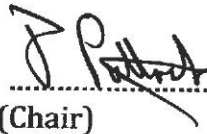
Reserves Policy

The trustees regularly review the level of reserves of the charity and are pleased to report that currently they hold unrestricted funds well in excess of 6 months expenditure.

By order of the Board

Trustee

John Puttock (Chair)


.....

Date 17 May 2022

Trustee

Gillian Carr


.....

Date 17 May 2022

Registered office
86 Elm Drive
Hove
BN3 7JL

BOOKS ALIVE
(A charitable company limited by guarantee)

**REPORTING ACCOUNTANT'S REPORT TO THE
MEMBERS ON THE UNAUDITED ACCOUNTS**

In accordance with the instructions given to us we have examined the financial accounts for the company for the year ended 31st December 2021 according to the accounting provisions in Part 15 of the Companies Act 2006.

As described on page 2 the charity's trustees are responsible for the preparation of the accounts. The trustees of the company have confirmed that the company is totally exempt from the audit requirement under the provisions of section 477 of the Companies Act 2006 and as a result we have not carried out an audit.

The financial accounts on pages 6 to 10 are therefore based on information shown in the accounting records and on the information supplied and explanations given to us by the trustees.

Statement of Opinion

In our opinion:

In connection with our examination, no matter came to our attention:

- a) which gives us reasonable cause to believe that in any material respect the requirements
- to keep accounting records in accordance with Section 41 of the Act; and
 - to prepare Financial Statements which accord with the accounting records and to comply with the accounting requirements of the Act.

Have not been met, or

- b) to which, in our opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.



Cherry Hoile
Flat 6, Prince of Wales Court
227-229 Kingsway
Hove
BN3 4HF

Date... 10 May 2022

BOOKS ALIVE

A Charitable Company Limited by Guarantee

Statement of Financial Activities for Year Ended 31 December 2021

	Notes	Unrestricted Funds £	Restricted Funds £	TOTAL FUNDS 2021 £	2020 £
INCOMING RESOURCES					
Incoming resources from generated funds					
Voluntary Income	2a	16893	1188	18081	14265
Investment Income	2b	10172		10172	10194
Charitable activities					
Sale of Books and Christian Products		57107		57107	58608
Total Incoming Resources	2	84172	1188	85360	83067
RESOURCES EXPENDED					
Charitable activities	3a & 4	64519	1188	65707	68526
Governance costs	3b	3190		3190	3190
Total Resources Expended		67709	1188	68897	71716
NET(OUTGOING)/INCOMING RESOURCES		16463	0	16463	11351
Unrestricted Funds for Income and expenditure					
Total Funds Brought Forward		51622	0	51622	40271
Total Funds Carried Forward		68085	0	68085	51622

All incoming resources and resources expended arise from continuing activities

BOOKS ALIVE

A Charitable Company Limited by Guarantee

Balance Sheet - Year ended 31 December 2021 31.12.21

	Notes	Total Funds 2021 £	Total Funds 2020 £
Fixed Assets			
Tangible	5	0	0
Current Assets			
Stock		31788	36481
Debtors	6	1938	2102
Cash at bank and in hand		38435	17781
		<u>72161</u>	<u>56364</u>
Creditors			
Falling Due in 1 year	7	-4075	-4742
Net Current Assets		<u>68086</u>	<u>51622</u>
Total Assets less Current Liabilities		<u>68086</u>	<u>51622</u>
Net Assets		<u>68086</u>	<u>51622</u>
Funds	8	<u>68086</u>	<u>51622</u>

Note 1

For the year ending 31st December 2021 the Company was entitled to exception from audit under Section 477 of the Companies Act 2006. The members have not required the company to obtain an audit in accordance with Section 476 of the Companies Act 2016.

The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and for the preparation of these accounts.

These accounts have been prepared in accordance with the provisions applicable to Companies subject to the small charitable Companies' regime.

These accounts were approved by the Trustees/directors on 17 May 2022 and signed on their behalf by:


J Puttock
Chair of Trustees/Directors

BOOKS ALIVE**A Charitable Company Limited by Guarantee****Notes**

2 Incoming Resources		Unrestricted Funds	Restricted Funds	Total Funds 2021	Total Funds 2020
				£	£
Generated Funds					
Voluntary Income	2a				
Donations from last year			0	0	1278
Donations in the year		3030	989	4019	1185
Income Tax Recoverable		0	199	199	257
BHCC Business Grants		11240		11240	11334
Sundry Income		2622		2622	211
		16893	1188	18081	14265
Investment Income	2b				
Rental Income		10172	-	10172	10194
		27065	1188	28253	24459
3 Resources Expended					
Costs of activities in further of the objects of Charity	3a				
Purchases		38077	1188	39265	42982
Salaries		2227		2227	3159
Rent & Rates		12663		12663	12306
Insurance		899		899	1674
Light & Heat & Water		2474		2474	2229
Travel & Entertainment		0		0	0
Printing & Stationery		364		364	390
Telephone, Mobile & Computer Charges		2421		2421	2347
Subscription & Licencing		249		249	129
General Maintenance		3452		3452	294
Banking charges and interest		888		888	1128
General Expenses		805		805	1888
		64519	1188	65707	68526
Governance Costs	3b				
Accountancy Fees		190		190	190
Consultancy Fees		3000		3000	3000
		3190		3190	3190
4 Staff Salaries					
	4a			2021	2020
Staff Salaries		2227		2227	3159
Pensions costs		0		0	0
		2227		2227	3159

The charity employed 1 staff member who received salaries in the year (2020: 1 staff member)

Payments to Trustees 4b

No trustees received any remuneration or reimbursement of expenses during the year

BOOKS ALIVE

A Charitable Company Limited by Guarantee

5 Tangible Fixed Assets

	Computer & Audio Equipment	Shop Equipment	Shop Fittings	Total
	£	£	£	£
COST				
As at 31st December 2021	5379	5723	18787	29889
DEPRECIATION				
As at 31 December 2021	5379	5723	18787	29889
NET BOOK VALUE				
As at 31st December 2021	-	-	-	0
As at 31st December 2020	-	-	-	0

6 DEBTORS

	2021	2020
Trade Debtors	1650	2102
Other Debtors	288	0
	<u>1938</u>	<u>2102</u>

7 CREDITORS: amounts falling due within one year

	2021	2020
Bank Overdraft	0	0
Trade Creditors	2843	3969
VAT payable	1232	773
PAYE/NIC Payable	0	0
	<u>4075</u>	<u>4742</u>

8 Analysis of Net Asset by Fund

The funds are represented by the following assets:

Unrestricted Funds	2021	2020
Fixed Assets		
Net Assets	68086	<u>68086</u>
		<u>51622</u>

9 Members

Book Alive is a company limited by guarantee having no share capital and in accordance with the Memorandum of Association every member is liable to contribute a sum of £10 in the event of the company being wound up. At 31 December 2021 there were 22 members (2020 : 24)

BOOKS ALIVE

England & Wales - Charity number 1077435

Accounts

BOOKS ALIVE

(A charitable company limited by guarantee)

**TRUSTEES' ANNUAL REPORT AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020**

Registered number: 3737476

Registered charity number 1077435

BOOKS ALIVE
(A charitable company limited by guarantee)

Index to trustees' report and financial statements

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Accounting Policies	8
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BOOKS ALIVE
(A charitable company limited by guarantee)

TRUSTEES' ANNUAL REPORT

The trustees (who also act as directors for Companies Act purposes) have pleasure in presenting their report and financial statements for the year ended 31 December 2020.

The trustees believe that the financial statements comply with current statutory requirements and the charity's governing document. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP).

Reference and administrative details of the Charity, Trustees and Advisors

Books Alive is a registered charity number 1077435 and Company number 3737476.

The principal registered office of the charity is:

86 Elm Drive

Hove

BN3 7JL

The trustees of the charity in the period have been:

J E Puttock (Chair)

Mrs G Carr

Mrs D Kutar

Mrs S C Haines

Rev Canon P R Moon

The advisors to the charity during the year have been:

Accountant

Nicholas Carr

56 Hogarth Road

Hove

BN3 5RH

Independent Examiner

Mrs Cherry Hoile

Flat 6

Prince of Wales Court

227-229 Kingsway

Hove

BN3 4HF

Solicitors

Mayo Wynne Baxter

3 Bell Lane

Lewes

BN7 1JU

Bankers

Barclays Bank plc

North Street

PO Box 2915

Brighton

BN1 1SJ

BOOKS ALIVE

(A charitable company limited by guarantee)

TRUSTEES' ANNUAL REPORT (Continued)

Structure, governance and management

Books Alive was incorporated as a company by guarantee (registered number 3737476) on 22 March 1999. The governing document is the Memorandum and Articles of the company.

As specified by the governing document, the income and property of the company shall be applied solely towards the promotion of its objects.

The trustees are appointed by resolution of the Board, Up to 4 trustees are appointed by resolution of the Board to serve for periods of 3 years. The trustees retire by rotation and may be re-appointed for further periods of 3 years. The current trustees due to retire are as follows: Mrs D Kutar AGM 2021 Mr J Puttock AGM 2024. In addition the Parochial Church Council of Bishop Hannington Church may nominate up to 3 trustees, one of whom must be the Vicar. Those current appointed trustees are Mrs S Haines until 2023, Mrs G Carr until 2022 and Rev Canon P Moon.

Law applicable to incorporated charities in England and Wales requires the trustees, who are also the directors of the company, to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and the end of the year and its financial activities during the year then ended. In preparing those financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Make judgements and estimates that are reasonable and prudent; 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 accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which enables them to ensure that the financial statements comply with the Companies Act 2006. They have general responsibilities taking such steps as are reasonably open to them to safeguard the assets of the charity and to prevent and detect fraud and other irregularities.

Risk Management

The trustees have examined the main areas of the charity's operations and considered the major risks faced in each of these areas.

In the opinion of the trustees the charity has established resources and review systems which, under normal conditions, should allow these risks to be mitigated to an acceptable level in its day to day operations.

In the exceptional circumstances of Covid19 and Government instructions the shop was closed from 24th March until 15th June, 5 November until 1st December and again from 28th December 2020 until 12th April 2021. The trustees are grateful for the Government grants via the Council totaling £11,334 to enable the shop to be in a financial position to meet its commitments until able to reopen the shop.

Objectives and activities

The charity's principal objective is the advancement of the Christian religion by the establishment and maintenance of a bookshop and through the sale and distribution of books, magazines, cards, music and such other items as the charity shall think fit.

Public Benefit

The charity's trustees have referred to the Charity Commission's general guidance on public benefit and within its objects is available to all.

The bookshop trades six days a week and is entirely accessible to all the public regardless of any religious belief or none. In addition, the Charitable Company has been able to supply Christian Books to Lewes Prison.

Achievements and performance

Sales for the year fell by £28,558 to £58,608. The fall in sales were primarily due to the interruption in trading due to Covid -19 Gillian Carr, one of the trustees, has continued to oversee the management of the shop on a voluntary basis. Gillian, invoices the company £250 per month to cover her out of pocket expenditure. The other trustees are hugely appreciative of Gillian's commitment to undertaking this role which she is fulfilling with significant success.

During the year we were once again able to donate over £1,500 worth of books to the Chaplaincy at Lewes prison financed by a generous donation. 69 churches and organisations benefited from our partnership scheme during the year.

Due to Covid-19 we were unable to hold our usual "Pop-up Bookstalls" at churches and almost all the events at which we expected to attend were cancelled. We hope that some of these will take place in 2021.

We would like to thank all our customers, friends, publishers and their representatives for their support during the year. A special thank you is due to all the volunteers who give their time and energy to staffing the shop each week.

Financial review

The unrestricted surplus for the year was £11,351 which when added to funds of £40,271 brought forward from 31st December 2019, result in unrestricted funds of £51,622 carried forward at 31st December 2020

The trustees may invest the funds of the company not immediately required for the purposes in or upon such investments, securities or property as they think fit, and from time to time to transpose, vary and realize such investments subject to such conditions and such consensus as may be required by law and subject also to the provisions of the Memorandum and Articles.

At the date of this report no such investments have been made

Reserves Policy

The trustees regularly review the level of reserves of the charity and are pleased to report that currently they hold unrestricted funds well in excess of 3 months expenditure.

By order of the Board

Trustee
John Puttock (Chair)

Date 11th June 2021

Registered office
86 Elm Drive
Hove
BN3 7JL

BOOKS ALIVE

(A charitable company limited by guarantee)

REPORTING ACCOUNTANT'S REPORT TO THE MEMBERS ON THE UNAUDITED ACCOUNTS

In accordance with the instructions given to us we have examined the financial accounts for the company for the year ended 31st December 2020 according to the accounting provisions in Part 15 of the Companies Act 2006.

As described on page 2 the charity's trustees are responsible for the preparation of the accounts. The trustees of the company have confirmed that the company is totally exempt from the audit requirement under the provisions of section 477 of the Companies Act 2006 and as a result we have not carried out an audit.

The financial accounts on pages 5 to 10 are therefore based on information shown in the accounting records and on the information supplied and explanations given to us by the trustees.

Statement of Opinion

In our opinion:

In connection with our examination, no matter came to our attention:

a) which gives us reasonable cause to believe that in any material respect the requirements

- to keep accounting records in accordance with Section 41 of the Act; and
- to prepare Financial Statements which accord with the accounting records and to comply with the accounting requirements of the Act.

Have not been met, or

b) to which, in our opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.

Cherry Hoile

Flat 6, Prince of Wales Court

227-229 Kingsway

Hove

BN3 4HF



Date..... 1 JULY 20²1
LH.

BOOKS ALIVE
A Charitable Company Limited by Guarantee

Statement of Financial Activities for Year Ended 31 December 2020

	Notes	Unrestricted Funds	Restricted Funds	TOTAL FUNDS 2020	2019
INCOMING RESOURCES					
Incoming resources from generated funds					
Voluntary Income	2a	11740	2525	14265	3827
Investment Income	2b	10194		10194	9680
Charitable activities					
Sale of Books and Christian Products		58608		58608	87166
Total Incoming Resources	2	80542	2525	83067	100673
RESOURCES EXPENDED					
Charitable activities	3a & 4	66001	2525	68526	92253
Governance costs	3b	3190		3190	190
Total Resources Expended		69191	2525	71716	92443
NET(OUTGOING)/INCOMING RESOURCES		11351	0	11351	8230
Unrestricted Funds for Income and expenditure					
Total Funds Brought Forward		40271	0	40271	33319
Total Funds Carried Forward		51622	0	51622	41549

All incoming resources and resources expended arise from continuing activities

BOOKS ALIVE
A Charitable Company Limited by Guarantee

Balance Sheet Year ended 31 December 2020

	Notes	Total Funds 2020	Total Funds 2019
Fixed Assets			
Tangible	5	0	0
Current Assets			
Stock		36481	39770
Debtors	6	2102	3028
Cash at bank and in hand		17781	4768
		<u>56364</u>	<u>47566</u>
Creditors			
Falling Due in 1 year	7	-4742	-6017
Net Current Assets		<u>51622</u>	<u>41549</u>
Total Assets less Current Liabilities		51622	41549
Net Assets		<u>51622</u>	<u>41549</u>
Funds	8	<u>51622</u>	<u>41549</u>

Note 1

For the year ending 31st December 2020 the Company was entitled to exception from audit under Section 477 on the Companies Act 2006. The members have not required the Company to obtain an audit in accordance with Section 476 of the Companies Act 2016.

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and for the preparation of the accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small charitable companies' regime

These accounts were approved by the trustees/directors on 11 June 2021
and signed on their behalf by:

J Puttock
Chair of Trustees/directors

BOOKS ALIVE**A Charitable Company Limited by Guarantee****Notes****2 Incoming Resources**

		Unrestricted Funds	restricted Funds	Total Funds 2020	Total Funds 2019
Generated Funds					
Voluntary Income	2a				
Donations from last year			1278	1278	
Donations in the year		195	990	1185	3559
Income Tax Recoverable		0	257	257	172
BHCC Business Grants		11334		11334	0
Sundry Income		211		211	96
		11740	2525	14265	3827
Investment Income	2b				
Rental Income		10194	-	10194	9680
		10194	-	10194	13507

3 Resources Expended

		Unrestricted Funds	restricted Funds	Total Funds 2020	Total Funds 2019
Costs of activities in furtherance of the objects of Charity	3a				
Purchases		41307	1675	42982	50580
Salaries		3159	0	3159	20147
Rent & Rates		12306		12306	12564
Insurance		1674		1674	910
Light & Heat & Water		2229		2229	1957
Travel & Entertainment		0		0	0
Printing & Stationery		390		390	326
Telephone, Mobile & Computer Charges		2347	0	2347	2390
Subscription & Licencing		129		129	157
General Maintenance		294		294	288
Banking charges and interest		1128		1128	1695
General Expenses		1038	850	1888	1241
Suspense & Mispost		0		0	-2
		66001	2525	68526	92253
Governance Costs	3b				
Accountancy Fees		190		190	190
Consultancy Fees		3000		3000	0
		3190	-	3190	190
4 Staff Salaries	4a			2020	2019
Staff Salaries		3159		3159	19394
Pensions costs		0		0	753
		3159	-	3159	20147

The charity employed 1 staff member who receive salaries in the year (2019: 2 staff members)

Payments to Trustees

4b

No trustees received any remuneration or reimbursement of expenses during the year

BOOKS ALIVE**A Charitable Company Limited by Guarantee****5 Tangible Fixed Assets**

	Computer & Audio Equipment £	Shop Equipment £	Shop Fittings £	Total £
COST				
As at 31st December 2019	5379	5723	18787	29889
DEPRECIATION				
As at 31 December 2020	5379	5723	18787	29889
NET BOOK VALUE				
As at 31st December 2020	-	-	-	0
As at 31st December 2019	-	-	-	0

6 DEBTORS

	2020	2019
Trade Debtors	2102	3028
Other Debtors	0	0
	2102	3028

7 CREDITORS: amounts falling due within one year

	2020	2019
Bank Overdraft	0	0
Trade Creditors	3969	5221
VAT payable	773	796
PAYE/NIC Payable	0	0
	4742	6017

8 Analysis of Net Asset by Fund

The funds are represented by the following assets:

		2020	2019
Fixed Assets			
Net Assets	Unrestricted Funds	51622	41549
9 Members		-	
		51622	

Book Alive is a company limited by guarantee having no share capital and in accordance with the Memorandum of Association every member is liable to contribute a sum of £10 in the event of the company being wound up. At 31 December 2020 there were 24 members (2019 : 22)