

# BERKELEY BOOKS

England & Wales · Charity number 1149718

## Details

---

Status	Registered
Legal form	Charitable company
Company number	<a href="#">07840781</a>
Registered	2012-11-12
Register	<a href="#">View on the Charity Commission register</a>

## Contact

---

**Address** Berkeley Community Hub and Library  
School Lane  
Berkeley  
Glos.  
GL13 9DQ

**Phone** 01453810520

**Email** [berkeleybooks22@outlook.com](mailto:berkeleybooks22@outlook.com)

**Website** <https://gl13communityhub.org/>

## Activities

---

**Objects:** TO FURTHER OR BENEFIT THE RESIDENTS OF BERKELEY, GLOUCESTERSHIRE AND THE NEIGHBOURHOOD, WITHOUT DISTINCTION OF SEX, SEXUAL ORIENTATION, RACE OR OF POLITICAL, RELIGIOUS OR OTHER OPINIONS BY ASSOCIATING TOGETHER THE SAID RESIDENTS AND THE LOCAL AUTHORITIES, VOLUNTARY AND OTHER ORGANISATIONS IN A COMMON EFFORT TO ADVANCE EDUCATION AND TO PROVIDE FACILITIES IN THE INTERESTS OF SOCIAL WELFARE FOR RECREATION LEISURE TIME OCCUPATION WITH THE OBJECTIVE OF IMPROVING THE LIFE FOR THE RESIDENTS.

**Activities:** Berkeley Books is a community run hub and library. It offers a wide range of activities and educational services to all the community and be a meeting place for clubs and other social events. It will continually expand its activities in line with community demand.

## Classification

---

- **How:** Provides Services
- **What:** General Charitable Purposes, Education/training, Recreation
- **Who:** Children/young People, Elderly/old People, People With Disabilities, The General Public/mankind

## Geography

---

- Gloucestershire

## Finances

---

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£419,076	£330,574	-	-
2024-03-31	£47,251	£35,232	-	-
2023-03-31	£65,840	£17,840	-	-
2022-03-31	£12,632	£16,837	-	-
2021-03-31	£27,461	£15,559	-	-

## Trustees

---

Name	Role	Appointed
<b>JOHN STANTON</b>	Chair	2012-08-24
Ann Elizabeth Rugman		2026-02-27
CARL PETER JENNER		2024-10-21
Diane Joyce Bainbridge		2025-07-21
Leslie John Boyd Bendall		2023-06-01
Timothy White		2025-02-06

**BERKELEY BOOKS**

England & Wales - Charity number 1149718

---

# Accounts

---

# **Berkeley Books**

**Company Registration No 07840781**

**Registered Charity No 1149718**

## **Annual Report and Summary Accounts**

**31 March 2025**

## **ANNUAL REPORT FOR THE YESR ENDED 31 March 2025**

Berkeley Books was established in November 2011 when it took over the County run library as a Community Library. The number of activities carried out has been steadily increased since then with much greater involvement from the community. The building inherited from the County was a poor-quality wooden structure giving unpleasant environmental conditions for the occupants whilst have high energy costs. It was clear that this building needed to be replaced and the trustees decided that the best option was to build the new one in two phases, the first behind the existing one to enable services to be maintained and the second on the footprint of the old one.

An architect was employed to draw up the design and this was estimated to cost £250k in 2015, so the trustees worked to raise this money and managed to obtain a total of £500k by the end of 2023. However, by this time the building costs for phase 1 were estimated to be around £400k, so the expectation was that there would be some funds left over for phase 2 after phase 1 was built.

The architect was re-employed to do the detailed design and draw up the invitations to tender. Three construction companies tendered, but the cheapest came in at £660k, negotiated down to £600k

As all of the grants were time limited there was little choice but to proceed, so the Talus Construction were engaged and they started work in September 2024. Unfortunately, the treasurer died just before the first invoice was due at the end of October and the bank froze the account. It took until the end of December before access to the bank account could be regained and Talus paid for the work done. We were fortunate to have such a good relationship with Talus, for them to show such forbearance. The cost of the construction work is a significant element of the accounts for 2024/25, well in excess of the normal turnover of the charity and this will be the case next year.

### **Management of the Charity**

The charity is managed by trustees, currently six including a local District Councillor. The trustees meet regularly to set the policies and governance for the charity. The day-to-day work is done by a paid manager assisted by volunteers who arrange to hire out the facilities and carry out low level fund raising. The Manager holds regular meetings with the volunteers to keep them informed and to receive feedback from them. The range of activities offered to the community are continuously being extended and these will be vastly extended when the new building is available.

The activities currently being offered include Gardening Club, History Society, Crochet Club, Art Group, Craft Group, Poetry and Book Clubs. In addition, the NHS have used the facility for health checks and vaccinations, there is a book prescription service and a summer reading challenge for school children. All this is as well as a library service for two and a half days a week.

### **Financials**

The financial report for this year shows the high cost of constructing the new building, identified as project cost on the Income & Expenditure Account, as well as the normal revenue costs for running the existing facility. This will also be the case for 2025/26 where the final expenditure for the new build will take place, before returning a normal operational budget in the following years. The charity continues to be a self-sustaining organisation through its own fund-raising activities and a grant from Gloucestershire County Council to help support the library service. Some of the income is from hiring out the building and this is

expected to increase when the new modern, well equipped new building is available with a far better environment.

## **Summary**

The trustees have had a busy and challenging year having to deal with a multitude of issues resulting from the management of a significant construction project. However, the new building is coming to fruition and it is expected to provide Berkeley and the surrounding settlements with a first-class facility for the local residents.

# Berkeley Books

Company Registration No 07840781

Registered Charity No 1149718

## **BALANCE SHEET AS AT 31 MARCH 2025**

	Note	2024/25		2023/24	
		£	£	£	£
<b><u>FIXED ASSETS</u></b>					
Land & Buildings		314,131		16,185	
Plant & Machinery		297		594	
		<b>314,428</b>		<b>16,778</b>	
<b><u>CURRENT ASSETS</u></b>					
Stocks	3,000			3,000	
Prepayments	0			0	
Debtors	0			500	
Cash at bank	272,565			167,766	
	<b>275,565</b>			<b>171,266</b>	
<b><u>CREDITORS</u></b>					
Retentions due within one year	-13,619			0	
Amounts falling due within one year	0			-142	
	<b>-13,619</b>			<b>-142</b>	
NET CURRENT ASSETS		<b>261,946</b>		<b>171,124</b>	
<b>NET ASSETS</b>		<b>576,374</b>		<b>187,902</b>	
<b><u>CHARITY FUNDS</u></b>					
Project Funds		405,516		0	
Revenue Funds		170,858		187,902	
		<b>576,374</b>		<b>187,902</b>	

The director is satisfied that the company is entitled to exemption from the requirements to obtain an audit under section 477 of the Companies act 2006. The member has not required the company to obtain an audit in accordance with section 476 of the Act.

The director acknowledges his responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared and delivered in accordance with the special provisions applicable to companies subject to the small companies regime. The profit and loss account has not been delivered to the Registrar of Companies.

## Income & expenditure account for the year ended 31/03/25

	Project Funds 2024/25	Revenue Funds 2024/25	Total Funds 2024/25	Total funds 2023/24
	£	£	£	£
<b>INCOME</b>				
<b>Sales</b>	<b>0</b>	<b>2,990</b>	<b>2,990</b>	<b>3,099</b>
<b>Cost of sales</b>				
Purchases	0	967	967	1,301
Decrease/increase in stock	0	0	0	200
<b>Subtotal Cost of sales</b>	<b>0</b>	<b>967</b>	<b>967</b>	<b>1,501</b>
<b>GROSS PROFIT</b>	<b>0</b>	<b>2,022</b>	<b>2,022</b>	<b>1,598</b>
<b>Other operating income</b>				
Grants	399,985	12,000	411,985	30,299
Donations		300	300	6,546
Other income		1,260	1,260	1,330
Bank interest	5,532	0	5,532	5,977
<b>Subtotal other operating income</b>	<b>405,516</b>	<b>13,560</b>	<b>419,076</b>	<b>44,152</b>
Wages & salaries		10,734	10,734	9,751
Staff training & welfare		0	0	304
Rates		500	500	126
Lighting ,heating & water		1,891	1,891	3,058
Cleaning		0	0	263
Telephone, broadband & alarm		241	241	490
Stationery & printing		321	321	431
Bank charges & interest		0	0	96
Admin/Licences/Fees		643	643	0
Insurance		1,162	1,162	1,029
Software & IT		988	988	125
Repairs & maintenance		208	208	4,558
Depreciation		297	297	297
Accountancy fees		1,080	1,080	1,020
Fundraising fees		14,350	14,350	12,100
Other fees & licences		213	213	83
<b>Total other costs</b>	<b>0</b>	<b>32,627</b>	<b>32,627</b>	<b>33,731</b>
<b>NET PROFIT</b>	<b>405,516</b>	<b>-17,044</b>	<b>388,472</b>	<b>12,019</b>

## Fixed Assets Analysis at 31/03/25

TANGIBLE FIXED ASSETS	Land & Buildings £	Plant & Machinery £	Total £
<b>COST</b>			
At 01/04/24	16,185	8,884	25,068
Additions	297,947	0	297,947
Disposals			0
<b>At 31/03/24</b>	<b>314,131</b>	<b>8,884</b>	<b>323,015</b>
<b>DEPRECIATION</b>			
At 01/04/24	0	8,290	8,290
Charge for the year		297	297
At 31/03/25	0	8,587	8,587
<b>NET BOOK VALUE</b>			
<b>At 01/04/24</b>	<b>16,185</b>	<b>594</b>	<b>16,778</b>
<b>At 31/03/25</b>	<b>314,131</b>	<b>297</b>	<b>314,428</b>

## Notes to the Accounts for the year ended 31/03/25

### 1 Accounting Policies

#### *Basis of Preparation*

The accounts have been prepared under the historical cost convention and in accordance with FRS102. The Financial Reporting Standard applicable in the UK and Republic of Ireland.

#### *Tangible Fixed Assets*

These are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost, less estimated residual value, of each asset over its expected useful life, as follows:

Equipment - 25% straight line

Buildings - 1.5% straight line

#### *Stocks*

Stocks are measured at the lower of cost and estimated selling price less cost to complete and sell.

#### *Debtors*

Short term debtors are measured at transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts. Loans and other financial assets are initially recognised at transaction price.

#### *Creditors*

Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

### 2 Employees

	2024/25	2023/24
Average numbers of persons employed by the company	1	1

### 3 Tangible Fixed assets

See page 3

### 4 Debtors

	2024/25	2023/24
	£	£
Other debtors	0	500

### 5 Creditors

	2024/25	2023/24
	£	£
Other creditors	0	142



**Section A Independent Examiner's Report**

Report to the trustees/  
members of

**Berkeley Books**

On accounts for the year  
ended

31/03/25

Charity no  
(if any)

1149718

Set out on pages

1 to 4 attached to this report

[\(www.gov.uk\)](#) include the page numbers of additional sheets)

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31/03/2025.

Responsibilities and  
basis of report

As the charity trustees of the Trust, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

**Independent  
examiner's statement**

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

I have completed my examination. I confirm that no material matters have come to my attention (other than that disclosed below \*) in connection with the examination which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Act or
- the accounts do not accord with the accounting records

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in order to enable a proper understanding of the accounts to be reached.

\* Please delete the words in the brackets if they do not apply.

Signed: *KE Johnson*

Date: 09/07/25

Name: Katie Elizabeth Johnson

Relevant professional  
qualification(s) or body  
(if any):

n/a

Address:

8 Orchard Close, Middleyard, Kings Stanley, Glos, GL10 3QA

**Section B****Disclosure**

Only complete if the examiner needs to highlight matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.

n/a





**BERKELEY BOOKS**

England & Wales - Charity number 1149718

---

# Accounts

---

# Berkeley Books – Annual Report and Accounts

For the year ended 31 March 2024

Registered Charity 1149718 Company Number - 07840781

## Introduction

Berkeley Books has now been supplying library and community services since November 2011 when it was taken over by the Community in order to prevent closure by Gloucestershire County Council. The purpose continues to ensure the existence of a modern library service in Berkeley, and to allow the continuing development and range of community services offered in line with local and community needs.

As noted in the report last year the current building is beyond economic repair. Following a sustained and successful fundraising programme the majority of the funds to build a new library and community hub have been secured. Work is planned to commence in the next few months on the first phase of the project. Completion of this first phase is expected in May/June 2025.

## Management Berkeley Books

The management structure consists of the following:

- a. There are currently four Trustees who ensure that all relevant regulations are met; set the policies and procedures for the long term where appropriate and are responsible for governance. One of whom is a District Councillor, and the other three are retired professionals.
- b. A committee that handles the tactical decisions: management of Berkeley Books including low level fundraising and reports to the Trustee Board.
- c. A paid Manager who reports to a Trustee and attends the trustees' meetings.
- d. A number of volunteers (currently 12) who issue books assist with various activities, including housekeeping, grounds maintenance and cleaning.

## Activities

The number of community activities offered has grown over time in line with changing and ongoing local and community requirements, these include:

- a. Job Club – CV writing, Practice interviews, how to find jobs etc
- b. Well Being – Book prescription Service, Outpost for local nursery, partnership with local Medical Centre, Pop up Vaccination Centre, NHS medical health Check Centre.
- c. Young People – Summer Reading Challenge, Reading Badges for Brownies, Rainbows and Cubs, story competition for Scouts, D of E etc.
- d. Information Technology – computer club for elderly and the nervous novice, free use of computers and Family History software, online banking, job seeking, use of copiers etc.
- e. Activities – craft club, gardening club, art club, poetry club, crochet club, book club, historical society, WI book reading club and a film club.

## **Financial**

Berkeley Books continues to be financially self-sustaining, running fundraising events alongside a grant from Gloucestershire County Council to fund the operational activity of the library. With the advent of the new building, it is hoped that income streams will increase from lettings of the new bright and modern meeting places that this new build will provide.

The new library building and community hub will cost in the region of £600k and fundraising from various sources has secured nearly 90% of what is required allowing work to start. Grants application and appeals are in place to secure funds for the balance.

## **Summary**

The financial year 2023/24 has been one of hard work by the trustees, committee and volunteers to ensure the library stays open and the new build happens. This is now coming to fruition and the coming year should see all of the hard work and planning turn into reality, providing the town of Berkeley with a well-deserved new facility.

*John Stanton*

**Chairman – Berkeley Books**

**30/11/24**

**Berkeley Books**  
**Profit and Loss Account**  
**for the year ended 31 March 2024**

	<b>2024</b> <b>£</b>	<b>2023</b> <b>£</b>
Turnover	3,099	2,808
Cost of sales	(1,501)	(259)
<b>Gross profit</b>	<hr/> 1,598	<hr/> 2,549
Administrative expenses	(33,731)	(17,581)
Other operating income	38,175	60,874
<b>Operating profit</b>	<hr/> 6,042	<hr/> 45,842
Interest receivable	5,977	2,158
<b>Profit before taxation</b>	<hr/> 12,019	<hr/> 48,000
Tax on profit	-	-
<b>Profit for the financial year</b>	<hr/> <hr/> 12,019	<hr/> <hr/> 48,000

**Berkeley Books**  
**Registered number:**  
**Balance Sheet**  
**as at 31 March 2024**

07840781

	Notes	2024 £	2023 £
<b>Fixed assets</b>			
Tangible assets	3	16,778	890
<b>Current assets</b>			
Stocks		3,000	3,200
Debtors	4	500	9,413
Cash at bank and in hand		167,766	162,528
		<u>171,266</u>	<u>175,141</u>
<b>Creditors: amounts falling due within one year</b>	5	(142)	(148)
<b>Net current assets</b>		<u>171,124</u>	<u>174,993</u>
<b>Net assets</b>		<u>187,902</u>	<u>175,883</u>
<b>Capital and reserves</b>			
Profit and loss account		187,902	175,883
<b>Shareholder's funds</b>		<u>187,902</u>	<u>175,883</u>

The director is satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The member has not required the company to obtain an audit in accordance with section 476 of the Act.

The director acknowledges his responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared and delivered in accordance with the special provisions applicable to companies subject to the small companies regime. The profit and loss account has not been delivered to the Registrar of Companies.

Mr E Camper

Director

Approved by the board on 3 October 2024

**Berkeley Books**  
**Detailed profit and loss account**  
**for the year ended 31 March 2024**

*This schedule does not form part of the statutory accounts*

	2024 £	2023 £
<b>Sales</b>		
Sales	<u>3,099</u>	<u>2,808</u>
<b>Cost of sales</b>		
Purchases	1,301	984
Decrease/increase in stocks	<u>200</u>	<u>(725)</u>
	<u>1,501</u>	<u>259</u>
<b>Administrative expenses</b>		
Employee costs:		
Wages and salaries	9,751	8,883
Staff training and welfare	<u>304</u>	<u>63</u>
	<u>10,055</u>	<u>8,946</u>
Premises costs:		
Rates	126	74
Light and heat	3,058	1,822
Cleaning	<u>263</u>	<u>238</u>
	<u>3,447</u>	<u>2,134</u>
General administrative expenses:		
Telephone and internet	490	-
Stationery and printing	431	1,514
Bank charges	96	85
Insurance	1,029	1,418
Software	125	110
Repairs and maintenance	4,558	2,021
Depreciation	<u>297</u>	<u>297</u>
	<u>7,026</u>	<u>5,445</u>
Legal and professional costs:		
Accountancy fees	1,020	900
Consultancy fees	12,100	-
Other legal and professional	<u>83</u>	<u>96</u>
	<u>13,203</u>	<u>1,056</u>
	<u>33,731</u>	<u>17,581</u>
<b>Other operating income</b>		
Grant	30,299	53,737
Donations	6,546	5,944
Fund-raising	<u>1,330</u>	<u>1,193</u>
	<u>38,175</u>	<u>60,874</u>



Section A

Independent Examiner's Report

Report to the trustees

Charity Name  
Berkeley Books

On accounts for the year  
ended

31 March 2024

Charity no  
(if any)

1149718

Set out on pages

(remember to include the page numbers of additional sheets)

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31/03/2024

Responsibilities and  
basis of report

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

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

Independent  
examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed: E. Sutton

Date: 29/11/24

Name: ELLEN SUTTON

Relevant professional  
qualification(s) or body  
(if any):

MAAT

Address: 55 PARSONAGE ST DURSLEY,  
GL20 4BP

**BERKELEY BOOKS**

England & Wales - Charity number 1149718

---

# Accounts

---

# Berkeley Books - 1149718

## Trustees Annual Report

### Financial Year 2022 to 2023

#### 1.0 Introduction

Berkeley Books has now been supplying library and community services since November 2011 when it was taken over by the Community in order to prevent closure by Gloucestershire County Council. The purpose is to ensure the existence of a modern library service in Berkeley, and to allow the continuing development and range of community services offered in line with local and community needs.

Also, the building is beyond economic repair and fundraising is underway in order to provide a new building. A contract has been entered into with a professional fundraising company who work on a daily fee basis against time spent on applications plus VAT.

#### 2.0 Management

Berkeley Books management structure consists of the following:

2.1 A number (currently 4) of Trustees who ensure that all relevant regulations are met; set the policies and procedures for the long term where appropriate and are responsible for governance. One of whom is a District Councillor, and the other three are retired professionals.

2.2 A committee that handles the tactical decisions: management of Berkeley Books including low level fundraising and reports to the Trustee Board.

2.3 A paid Manager who reports to a Trustee and attends the trustees' meetings.

2.4 A number of volunteers (currently 12) who issue books assist with various activities, including housekeeping, grounds maintenance and cleaning.

#### 3.0 Activities

The number of community activities offered has grown over time in line with changing and ongoing local and community requirements;

3.1 Activities are available under the following headings:

3.1.1 Job Club – CV writing, Practice interviews, how to find jobs etc

3.1.2 Well Being – Book prescription Service, Outpost for local nursery, partnership with local Medical Centre, Pop up Vaccination Centre, NHS medical health Check Centre.

3.1.3 Young People – Summer Reading Challenge, reading Reading Badges for Brownies, Rainbows and Cubs, story competition for Scouts, D of E etc.

3.1.4 Information Technology – computer club for elderly and the nervous novice, free use of computers and Family History software, online banking, job seeking, use of copiers etc.

3.1.5 Activities – craft club, gardening club, art club, poetry club, crochet club, book club, historical society, WI book reading club and a film club.

## 4.0 Financial

Berkeley Books continues to be financially self-sustaining, running fundraising events and a grant from Gloucestershire County Council plus S 106 grants. Payroll services are supplied by 'Fairshares', a local charity set up to support other charities.

## 5.0 The future

The building was a temporary solution 40 years ago, is now time expired, and needs replacing. To this end an architect was employed, relevant drawings have been produced and planning permission for a new building has been granted. In order to keep the Planning Permission alive a material start has been made by the provision of three disabled parking bays to the front of the library. There is some money in hand but more is needed.

The trustees are now looking at all procedures in order to ensure that proper management and governance are applied.

The Charity Commission is invited to accept this Trustees Annual Report.

*E Camper*

E Camper

Treasurer and Trustee.

Registered number  
07840781

Berkeley Books  
Report and Accounts  
31 March 2023

**Berkeley Books****Registered number: 07840781****Directors' Report**

The directors present their report and accounts for the year ended 31 March 2023.

**Principal activities**

The company's principal activity during the year continued to be that of a community library.

**Directors**

The following persons served as directors during the year:

**Small company provisions**

This report has been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

This report was approved by the board on 19 September 2023 and signed on its behalf.

Mr E Camper  
Director

**Berkeley Books  
Accountants' Report**

**Accountants' report to the directors of  
Berkeley Books**

You consider that the company is exempt from an audit for the year ended 31 March 2023. You have acknowledged, on the balance sheet, your responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts. These responsibilities include preparing accounts that give a true and fair view of the state of affairs of the company at the end of the financial year and of its profit or loss for the financial year.

In accordance with your instructions, we have prepared the accounts which comprise the Profit and Loss Account, the Balance Sheet and the related notes from the accounting records of the company and on the basis of information and explanations you have given to us.

We have not carried out an audit or any other review, and consequently we do not express any opinion on these accounts.

C K Accountants Ltd  
Accountants

55 Parsonage St  
Dursley  
Glos  
GL11 4BP

19 September 2023

**Berkeley Books**  
**Profit and Loss Account**  
**for the year ended 31 March 2023**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
<b>Turnover</b>	2,808	779
Cost of sales	(259)	(1,146)
<b>Gross profit/(loss)</b>	<u>2,549</u>	<u>(367)</u>
Administrative expenses	(17,581)	(15,691)
Other operating income	60,874	11,799
<b>Operating profit/(loss)</b>	<u>45,842</u>	<u>(4,259)</u>
Interest receivable	2,158	54
<b>Profit/(loss) before taxation</b>	<u>48,000</u>	<u>(4,205)</u>
Tax on profit/(loss)	-	-
<b>Profit/(loss) for the financial year</b>	<u><u>48,000</u></u>	<u><u>(4,205)</u></u>

**Berkeley Books****Registered number:** 07840781**Balance Sheet****as at 31 March 2023**

	<b>Notes</b>	<b>2023</b>	<b>2022</b>
		<b>£</b>	<b>£</b>
<b>Fixed assets</b>			
Tangible assets	3	890	-
<b>Current assets</b>			
Stocks		3,200	2,475
Debtors	4	9,413	9,413
Cash at bank and in hand		162,528	116,378
		<u>175,141</u>	<u>128,266</u>
<b>Creditors: amounts falling due within one year</b>	5	(148)	(383)
<b>Net current assets</b>		<u>174,993</u>	<u>127,883</u>
<b>Net assets</b>		<u>175,883</u>	<u>127,883</u>
<b>Capital and reserves</b>			
Profit and loss account		175,883	127,883
<b>Shareholder's funds</b>		<u>175,883</u>	<u>127,883</u>

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The member has not required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared and delivered in accordance with the special provisions applicable to companies subject to the small companies regime. The profit and loss account has not been delivered to the Registrar of Companies.

Mr E Camper

Director

Approved by the board on 19 September 2023

**Berkeley Books**  
**Notes to the Accounts**  
**for the year ended 31 March 2023**

**1 Accounting policies**

***Basis of preparation***

The accounts have been prepared under the historical cost convention and in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland (as applied to small entities by section 1A of the standard).

***Turnover***

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have transferred to the buyer. Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs.

***Tangible fixed assets***

Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

Equipment	25% straight line
-----------	-------------------

***Stocks***

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost is determined using the first in first out method. The carrying amount of stock sold is recognised as an expense in the period in which the related revenue is recognised.

***Debtors***

Short term debtors are measured at transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts. Loans and other financial assets are initially recognised at transaction price including any transaction costs and subsequently measured at amortised cost determined using the effective interest method, less any impairment losses for bad and doubtful debts.

***Creditors***

Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

**Berkeley Books**  
**Notes to the Accounts**  
**for the year ended 31 March 2023**

**Taxation**

A current tax liability is recognised for the tax payable on the taxable profit of the current and past periods. A current tax asset is recognised in respect of a tax loss that can be carried back to recover tax paid in a previous period. Deferred tax is recognised in respect of all timing differences between the recognition of income and expenses in the financial statements and their inclusion in tax assessments. Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits. Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the reporting date and that are expected to apply to the reversal of the timing difference, except for revalued land and investment property where the tax rate that applies to the sale of the asset is used. Current and deferred tax assets and liabilities are not discounted.

**Provisions**

Provisions (ie liabilities of uncertain timing or amount) are recognised when there is an obligation at the reporting date as a result of a past event, it is probable that economic benefit will be transferred to settle the obligation and the amount of the obligation can be estimated reliably.

<b>2 Employees</b>	<b>2023</b>	<b>2022</b>
	<b>Number</b>	<b>Number</b>
Average number of persons employed by the company	<u>1</u>	<u>1</u>
<b>3 Tangible fixed assets</b>		<b>Plant and machinery etc</b>
		<b>£</b>
<b>Cost</b>		
At 1 April 2022		7,696
Additions		<u>1,187</u>
At 31 March 2023		<u>8,883</u>
<b>Depreciation</b>		
At 1 April 2022		7,696
Charge for the year		<u>297</u>
At 31 March 2023		<u>7,993</u>
<b>Net book value</b>		
At 31 March 2023		<u>890</u>

**Berkeley Books**  
**Notes to the Accounts**  
**for the year ended 31 March 2023**

<b>4 Debtors</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Other debtors	<u>9,413</u>	<u>9,413</u>
<b>5 Creditors: amounts falling due within one year</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Other creditors	<u>148</u>	<u>383</u>

**6 Other information**

Berkeley Books is a private company limited by guarantee and incorporated in England. Its registered office is:  
10 Lantern Close  
Berkeley  
Glos  
GL13 9DE

**Berkeley Books**  
**Detailed profit and loss account**  
**for the year ended 31 March 2023**

*This schedule does not form part of the statutory accounts*

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
<b>Sales</b>	2,808	779
Cost of sales	(259)	(1,146)
<b>Gross profit/(loss)</b>	<u>2,549</u>	<u>(367)</u>
Administrative expenses	(17,581)	(15,691)
Other operating income	60,874	11,799
<b>Operating profit/(loss)</b>	<u>45,842</u>	<u>(4,259)</u>
Interest receivable	2,158	54
<b>Profit/(loss) before tax</b>	<u>48,000</u>	<u>(4,205)</u>

**Berkeley Books**  
**Detailed profit and loss account**  
**for the year ended 31 March 2023**

*This schedule does not form part of the statutory accounts*

	<b>2023</b>	<b>2022</b>
	£	£
<b>Sales</b>		
Sales	<u>2,808</u>	<u>779</u>
<b>Cost of sales</b>		
Purchases	984	1,146
Decrease/increase in stocks	<u>(725)</u>	<u>-</u>
	<u>259</u>	<u>1,146</u>
<b>Administrative expenses</b>		
Employee costs:		
Wages and salaries	8,883	7,147
Staff training and welfare	63	208
	<u>8,946</u>	<u>7,355</u>
Premises costs:		
Rates	74	209
Light and heat	1,822	1,137
Cleaning	238	96
	<u>2,134</u>	<u>1,442</u>
General administrative expenses:		
Stationery and printing	1,514	712
Bank charges	85	254
Insurance	1,418	1,367
Software	110	218
Repairs and maintenance	2,021	652
Depreciation	297	90
Sundry expenses	-	2,548
	<u>5,445</u>	<u>5,841</u>
Legal and professional costs:		
Accountancy fees	960	900
Other legal and professional	96	153
	<u>1,056</u>	<u>1,053</u>
	<u>17,581</u>	<u>15,691</u>
<b>Other operating income</b>		
Grant	53,737	10,772
Donations	5,944	1,027
Fund-raising	1,193	-
	<u>60,874</u>	<u>11,799</u>

Registered number  
07840781

Berkeley Books  
Report and Accounts  
31 March 2023

**Berkeley Books****Registered number: 07840781****Directors' Report**

The directors present their report and accounts for the year ended 31 March 2023.

**Principal activities**

The company's principal activity during the year continued to be that of a community library.

**Directors**

The following persons served as directors during the year:

**Small company provisions**

This report has been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

This report was approved by the board on 19 September 2023 and signed on its behalf.

Mr E Camper  
Director

**Berkeley Books  
Accountants' Report**

**Accountants' report to the directors of  
Berkeley Books**

You consider that the company is exempt from an audit for the year ended 31 March 2023. You have acknowledged, on the balance sheet, your responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts. These responsibilities include preparing accounts that give a true and fair view of the state of affairs of the company at the end of the financial year and of its profit or loss for the financial year.

In accordance with your instructions, we have prepared the accounts which comprise the Profit and Loss Account, the Balance Sheet and the related notes from the accounting records of the company and on the basis of information and explanations you have given to us.

We have not carried out an audit or any other review, and consequently we do not express any opinion on these accounts.

C K Accountants Ltd  
Accountants

55 Parsonage St  
Dursley  
Glos  
GL11 4BP

19 September 2023

**Berkeley Books**  
**Profit and Loss Account**  
**for the year ended 31 March 2023**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
<b>Turnover</b>	2,808	779
Cost of sales	(259)	(1,146)
<b>Gross profit/(loss)</b>	<u>2,549</u>	<u>(367)</u>
Administrative expenses	(17,581)	(15,691)
Other operating income	60,874	11,799
<b>Operating profit/(loss)</b>	<u>45,842</u>	<u>(4,259)</u>
Interest receivable	2,158	54
<b>Profit/(loss) before taxation</b>	<u>48,000</u>	<u>(4,205)</u>
Tax on profit/(loss)	-	-
<b>Profit/(loss) for the financial year</b>	<u><u>48,000</u></u>	<u><u>(4,205)</u></u>

**Berkeley Books****Registered number:** 07840781**Balance Sheet****as at 31 March 2023**

	<b>Notes</b>	<b>2023</b>	<b>2022</b>
		<b>£</b>	<b>£</b>
<b>Fixed assets</b>			
Tangible assets	3	890	-
<b>Current assets</b>			
Stocks		3,200	2,475
Debtors	4	9,413	9,413
Cash at bank and in hand		162,528	116,378
		<u>175,141</u>	<u>128,266</u>
<b>Creditors: amounts falling due within one year</b>	5	(148)	(383)
<b>Net current assets</b>		<u>174,993</u>	<u>127,883</u>
<b>Net assets</b>		<u>175,883</u>	<u>127,883</u>
<b>Capital and reserves</b>			
Profit and loss account		175,883	127,883
<b>Shareholder's funds</b>		<u>175,883</u>	<u>127,883</u>

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The member has not required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared and delivered in accordance with the special provisions applicable to companies subject to the small companies regime. The profit and loss account has not been delivered to the Registrar of Companies.

Mr E Camper

Director

Approved by the board on 19 September 2023

**Berkeley Books**  
**Notes to the Accounts**  
**for the year ended 31 March 2023**

**1 Accounting policies**

***Basis of preparation***

The accounts have been prepared under the historical cost convention and in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland (as applied to small entities by section 1A of the standard).

***Turnover***

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have transferred to the buyer. Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs.

***Tangible fixed assets***

Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

Equipment	25% straight line
-----------	-------------------

***Stocks***

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost is determined using the first in first out method. The carrying amount of stock sold is recognised as an expense in the period in which the related revenue is recognised.

***Debtors***

Short term debtors are measured at transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts. Loans and other financial assets are initially recognised at transaction price including any transaction costs and subsequently measured at amortised cost determined using the effective interest method, less any impairment losses for bad and doubtful debts.

***Creditors***

Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

**Berkeley Books**  
**Notes to the Accounts**  
**for the year ended 31 March 2023**

**Taxation**

A current tax liability is recognised for the tax payable on the taxable profit of the current and past periods. A current tax asset is recognised in respect of a tax loss that can be carried back to recover tax paid in a previous period. Deferred tax is recognised in respect of all timing differences between the recognition of income and expenses in the financial statements and their inclusion in tax assessments. Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits. Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the reporting date and that are expected to apply to the reversal of the timing difference, except for revalued land and investment property where the tax rate that applies to the sale of the asset is used. Current and deferred tax assets and liabilities are not discounted.

**Provisions**

Provisions (ie liabilities of uncertain timing or amount) are recognised when there is an obligation at the reporting date as a result of a past event, it is probable that economic benefit will be transferred to settle the obligation and the amount of the obligation can be estimated reliably.

<b>2 Employees</b>	<b>2023</b>	<b>2022</b>
	<b>Number</b>	<b>Number</b>
Average number of persons employed by the company	<u>1</u>	<u>1</u>
<b>3 Tangible fixed assets</b>		<b>Plant and machinery etc</b>
		<b>£</b>
<b>Cost</b>		
At 1 April 2022		7,696
Additions		<u>1,187</u>
At 31 March 2023		<u>8,883</u>
<b>Depreciation</b>		
At 1 April 2022		7,696
Charge for the year		<u>297</u>
At 31 March 2023		<u>7,993</u>
<b>Net book value</b>		
At 31 March 2023		<u>890</u>

**Berkeley Books**  
**Notes to the Accounts**  
**for the year ended 31 March 2023**

<b>4 Debtors</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Other debtors	<u>9,413</u>	<u>9,413</u>
<b>5 Creditors: amounts falling due within one year</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Other creditors	<u>148</u>	<u>383</u>

**6 Other information**

Berkeley Books is a private company limited by guarantee and incorporated in England. Its registered office is:  
10 Lantern Close  
Berkeley  
Glos  
GL13 9DE

**Berkeley Books**  
**Detailed profit and loss account**  
**for the year ended 31 March 2023**

*This schedule does not form part of the statutory accounts*

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
<b>Sales</b>	2,808	779
Cost of sales	(259)	(1,146)
<b>Gross profit/(loss)</b>	<u>2,549</u>	<u>(367)</u>
Administrative expenses	(17,581)	(15,691)
Other operating income	60,874	11,799
<b>Operating profit/(loss)</b>	<u>45,842</u>	<u>(4,259)</u>
Interest receivable	2,158	54
<b>Profit/(loss) before tax</b>	<u>48,000</u>	<u>(4,205)</u>

**Berkeley Books**  
**Detailed profit and loss account**  
**for the year ended 31 March 2023**

*This schedule does not form part of the statutory accounts*

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
<b>Sales</b>		
Sales	<u>2,808</u>	<u>779</u>
<b>Cost of sales</b>		
Purchases	984	1,146
Decrease/increase in stocks	<u>(725)</u>	<u>-</u>
	<u>259</u>	<u>1,146</u>
<b>Administrative expenses</b>		
Employee costs:		
Wages and salaries	8,883	7,147
Staff training and welfare	63	208
	<u>8,946</u>	<u>7,355</u>
Premises costs:		
Rates	74	209
Light and heat	1,822	1,137
Cleaning	238	96
	<u>2,134</u>	<u>1,442</u>
General administrative expenses:		
Stationery and printing	1,514	712
Bank charges	85	254
Insurance	1,418	1,367
Software	110	218
Repairs and maintenance	2,021	652
Depreciation	297	90
Sundry expenses	-	2,548
	<u>5,445</u>	<u>5,841</u>
Legal and professional costs:		
Accountancy fees	960	900
Other legal and professional	96	153
	<u>1,056</u>	<u>1,053</u>
	<u>17,581</u>	<u>15,691</u>
<b>Other operating income</b>		
Grant	53,737	10,772
Donations	5,944	1,027
Fund-raising	1,193	-
	<u>60,874</u>	<u>11,799</u>

**BERKELEY BOOKS**

England & Wales - Charity number 1149718

---

# Accounts

---

# Berkeley Books - 1149718

## Trustees Annual Report

### Financial Year 2020 to 2021

#### 1.0 Introduction

Berkeley Books has now been supplying library and community services since November 2011 when it was taken over by the Community in order to prevent closure by Gloucestershire County Council. The purpose is to ensure the existence of a modern library service in Berkeley, and to allow the continuing development and range of community services offered in line with local and community needs.

Also, the building is beyond economic repair and fundraising is underway in order to provide a new building. A contract has been entered into with a professional fundraising company who work on a daily fee basis against time spent on applications plus VAT.

#### 2.0 Management

Berkeley Books management structure consists of the following:

2.1 A number (currently 5) of Trustees who ensure that all relevant regulations are met; set the policies and procedures for the long term where appropriate and are responsible for governance. Two of which are professional fundraisers who police the activities of our contracted fund-raiser.

2.2 A committee that handles the tactical decisions: management of Berkeley Books including low level fundraising and reports to the Trustee Board.

2.3 A paid Supervisor who reports to a trustee and attends the trustees' meetings.

2.4 A number of volunteers (currently 23, but only 2 that were active this year) who issue books assist with various activities, including housekeeping, grounds maintenance and cleaning.

#### 3.0 Activities

The number of community activities offered has grown over time in line with changing and ongoing local and community requirements/

3.1 Activities are available under the following headings:

3.1.1 Job Club – CV writing, Practice interviews, how to find jobs etc

3.1.2 Well Being – Book prescription Service, Outpost for local nursery, partnership with local Medical Centre Gardening Club etc.

3.1.3 Young People – Summer Reading Challenge, reading Reading Badges for Brownies, Rainbows and Cubs, story competition for Scouts, D of E etc.

3.1.4 Information Technology – computer club for elderly and the nervous novice, free use of computers and Family History software, online banking, job seeking, use of copiers etc.

3.1.5 Activities – craft club, art club, poetry club, crochet club, book club, and a film society is in train to start this November.

## 4.0 Financial

Berkeley Books continues to be financially self sustaining in difficult financial times due to Covid; however, the government grant and furlough scheme has kept us financially viable. Payroll services are supplied by 'Fairshares', a local charity set up to support other charities.

## 5.0 The future

The building was a temporary solution 35 years ago, is now time expired, and needs replacing. To this end an architect has been employed, relevant drawings have been produced and planning permission for a new building has been granted. In order to keep the Planning Permission alive a material start has been made by the provision of three disabled parking bays to the front of the library. There is some money in hand but more is needed, hence the recruitment of a fundraiser mentioned in 2.1.

The trustees are now looking at all procedures in order to ensure that proper management and governance are applied.

The Charity Commission is invited to accept this Trustees Annual Report.

*E Camper*

E Camper

Treasurer and Trustee.

Registered number  
07840781

Berkeley Books

Filleted Accounts

31 March 2021

**Berkeley Books**

Registered number: 07840781

**Balance Sheet**

as at 31 March 2021

	Notes	2021 £	2020 £
<b>Fixed assets</b>			
Tangible assets	3	90	270
<b>Current assets</b>			
Stocks		2,475	2,475
Debtors	4	9,338	9,663
Cash at bank and in hand		121,361	107,778
		<u>133,174</u>	<u>119,916</u>
<b>Creditors: amounts falling due within one year</b>	5	(1,176)	-
<b>Net current assets</b>		<u>131,998</u>	<u>119,916</u>
<b>Net assets</b>		<u>132,088</u>	<u>120,186</u>
<b>Capital and reserves</b>			
Profit and loss account		132,088	120,186
<b>Shareholder's funds</b>		<u>132,088</u>	<u>120,186</u>

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The member has not required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared and delivered in accordance with the special provisions applicable to companies subject to the small companies regime. The profit and loss account has not been delivered to the Registrar of Companies.

Mr E Camper

Director

Approved by the board on 23 June 2021

**Berkeley Books**  
**Notes to the Accounts**  
**for the year ended 31 March 2021**

**1 Accounting policies**

***Basis of preparation***

The accounts have been prepared under the historical cost convention and in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland (as applied to small entities by section 1A of the standard).

***Turnover***

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have transferred to the buyer. Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs.

***Tangible fixed assets***

Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

Equipment	25% straight line
-----------	-------------------

***Stocks***

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost is determined using the first in first out method. The carrying amount of stock sold is recognised as an expense in the period in which the related revenue is recognised.

***Debtors***

Short term debtors are measured at transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts. Loans and other financial assets are initially recognised at transaction price including any transaction costs and subsequently measured at amortised cost determined using the effective interest method, less any impairment losses for bad and doubtful debts.

***Creditors***

Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

**Berkeley Books**  
**Notes to the Accounts**  
**for the year ended 31 March 2021**

**Taxation**

A current tax liability is recognised for the tax payable on the taxable profit of the current and past periods. A current tax asset is recognised in respect of a tax loss that can be carried back to recover tax paid in a previous period. Deferred tax is recognised in respect of all timing differences between the recognition of income and expenses in the financial statements and their inclusion in tax assessments. Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits. Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the reporting date and that are expected to apply to the reversal of the timing difference, except for revalued land and investment property where the tax rate that applies to the sale of the asset is used. Current and deferred tax assets and liabilities are not discounted.

**Provisions**

Provisions (ie liabilities of uncertain timing or amount) are recognised when there is an obligation at the reporting date as a result of a past event, it is probable that economic benefit will be transferred to settle the obligation and the amount of the obligation can be estimated reliably.

<b>2 Employees</b>	<b>2021</b>	<b>2020</b>
	<b>Number</b>	<b>Number</b>
Average number of persons employed by the company	<u>1</u>	<u>1</u>
<b>3 Tangible fixed assets</b>		<b>Plant and machinery etc</b>
		<b>£</b>
<b>Cost</b>		
At 1 April 2020		<u>7,696</u>
At 31 March 2021		<u>7,696</u>
<b>Depreciation</b>		
At 1 April 2020		7,426
Charge for the year		<u>180</u>
At 31 March 2021		<u>7,606</u>
<b>Net book value</b>		
At 31 March 2021		<u>90</u>
At 31 March 2020		<u>270</u>

**Berkeley Books**  
**Notes to the Accounts**  
**for the year ended 31 March 2021**

<b>4 Debtors</b>	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Other debtors	<u>9,338</u>	<u>9,663</u>
<b>5 Creditors: amounts falling due within one year</b>	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Other creditors	<u>1,176</u>	<u>-</u>

**6 Other information**

Berkeley Books is a private company limited by guarantee and incorporated in England. Its registered office is:  
10 Lantern Close  
Berkeley  
Glos  
GL13 9DE

**Berkeley Books  
Accountants' Report**

**Accountants' report to the directors of  
Berkeley Books**

You consider that the company is exempt from an audit for the year ended 31 March 2021. You have acknowledged, on the balance sheet, your responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts. These responsibilities include preparing accounts that give a true and fair view of the state of affairs of the company at the end of the financial year and of its profit or loss for the financial year.

In accordance with your instructions, we have prepared the accounts which comprise the Profit and Loss Account, the Balance Sheet, the Statement of Changes in Equity and the related notes from the accounting records of the company and on the basis of information and explanations you have given to us.

We have not carried out an audit or any other review, and consequently we do not express any opinion on these accounts.

*CK Accountants*

C K Accountants  
Accountants

55 Parsonage St  
Dursley  
Glos  
GL11 4BP

23 June 2021