

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

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

	<b>Notes</b>	<b>2023</b> <b>£</b>	<b>2022</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
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***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.

**2 Employees**

	<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>

**3 Tangible fixed assets**

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

**Berkeley Books**  
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**for the year ended 31 March 2023**

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	<b>2023</b> £	<b>2022</b> £
<b>Sales</b>		
Sales	2,808	779
	<hr/>	<hr/>
<b>Cost of sales</b>		
Purchases	984	1,146
Decrease/increase in stocks	(725)	-
	259	1,146
	<hr/>	<hr/>
<b>Administrative expenses</b>		
Employee costs:		
Wages and salaries	8,883	7,147
Staff training and welfare	63	208
	8,946	7,355
	<hr/>	<hr/>
Premises costs:		
Rates	74	209
Light and heat	1,822	1,137
Cleaning	238	96
	2,134	1,442
	<hr/>	<hr/>
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
	5,445	5,841
	<hr/>	<hr/>
Legal and professional costs:		
Accountancy fees	960	900
Other legal and professional	96	153
	1,056	1,053
	<hr/>	<hr/>
	17,581	15,691
	<hr/>	<hr/>
<b>Other operating income</b>		
Grant	53,737	10,772
Donations	5,944	1,027
Fund-raising	1,193	-
	60,874	11,799
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Registered number  
07840781

Berkeley Books  
Report and Accounts  
31 March 2023

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**Principal activities**

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**Directors**

The following persons served as directors during the year:

**Small company provisions**

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

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

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