



21st October 2025


Accounts for Bookends Book Festival SCO48511 Year ending July 31st 2025

I am enclosing the accounts for 2024-2025 for Bookends Book Festival along with The Independent Examiners Report.


enclosed
I have ~~already uploaded~~ the Chair persons Report to our annual reporting page on your website.

I trust this is all in order and will be grateful if you can also upload these pages to our Annual Reporting page.

Many thanks, best regards



Chairperson
Bookends Book Festival



Bookends Chair Report August 2024- August 2025

Bookends monthly PopUp events have become a well loved part of the Benderloch and surrounding areas social calendar.

We have around 40-50 loyal visitors who drop by every month to choose books as well as meet up with friends or just come for a coffee and a chat in a warm friendly place. Our usual total number of visitors on a Bookends day is approx 70.

In a recent survey of locals Bookends emerged as the favourite out of a list of various activities that were most important to the people who use the Victory Hall.

Running our regular PopUps on the 3rd of every month is our most important task as an organisation.

We continue to keep an amazing selection of good second hand books, regularly re-supplied by our regulars and other locals.

There is a really good turnover of books, especially in our children's and fictions sections.

We now have 14 regular volunteers who give up their time every month to make up a rota for the PopUP, co-ordinated excellently by one of our Trustees, [REDACTED] [REDACTED] also produces our social media posts, keeping our Facebook page up to date and regularly contributing new ideas.

We have slowly begun to have occasional author visits to bring some additional interest to our PopUp afternoons and also recently ran a short story competition and special event when we had 12 short stories read out and discussed. We plan to do this again in 2026 and include some prizes .

Bookends is also involved in the monthly Table Top Sales run by the Victory Hall when we open up the BookRoom, usually with 1 volunteer. In addition we have a presence at the Lorn Agricultural Show every August with a stall of books and participate in the Christmas Fair also at The Victory Hall.

We still have Book Boxes/sheds in several surrounding villages, looked after by volunteers. These are especially popular since the mobile library was terminated. There is also a Book shed associated with the Racer Cafe which attracts visitors to choose books and leave donations.

We acquired a new outlet for our surplus books since Better World Books ceased collecting from us. World of Books now takes boxes of books but involves scanning the ISBN codes to ensure they are sellable through World of Books. This is a less convenient system than before but nonetheless does enable us to avoid large stockpiles of books as we have limited storage space.

One area of concern for us is the fabric of the hall we use for our Bookroom. The situation is being considered by the Victory Hall committee and various assessments are being carried out by consultants to find the best way forward for repairs.

We are planning to start replacing some of the bookshelves which have deteriorated and will invest some of our current healthy financial balance to ensure the room looks good and is safe. We are also pleased to be supporting authors to carry our School visits and also plan to offer to supply books to the local Primary School.

Overall its been another good year for Bookends.

[REDACTED]

3/8/2025

Bookends**Receipts and Payments Accounts for 1s Aug 2023 to 31st July 2024**

	£	£
Receipts	1859.69	
Unrestricted awards and grants		0.00
Restricted grants		0.00
Ticket Sales		0.00
Donations - Festival ,pop-ups and events		1859.69
		<hr/>
		1859.69

Payments

PPS	0.00	
Hall hire	169.00	
Electricity	126.00	
Refreshments	27.44	
Authors/storyteller fees	0.00	
Other/misc	500.00	
	<hr/>	
		822.44
Excess of receipts over expenditurefor the period		<hr/>
		1037.25

Bookends**Notes to the Accounts as at 31 July 2025****Assets**

Bookends has sound recording equipment worth £149 to enable recording of author talks to share on the website. As well as the Balance sheet assets the charity has been donated book shelves, sofas, armchairs and second hand books which were used to transform the local village hall into a reading room. This has become a permanent feature in the village hall and is now used by all other hall users.

Since these assets were donated and if the charity was to cease they would be donated on, they are not considered by the trustees to have a value for accounting purposes.

Liabilities:

At the period end Bookends owed the following amounts:

Hall fees	£
Author fees	0
	<u>0</u>
	<u>0</u>

Excess of Receipts over Payments

The excess of receipts over payments over 31 July 2025 was £1037.25

Less: liabilities (as shown above)

Actual excess of income for the period

1037

Income**Reserves**

The Bookends trustees continue to have a reserves policy. This entails allocating part of this excess income to be held as a prudent reserve so that the organisation can meet its future obligations and aims. It is possible we will be investing in new shelving within the next few months and so some

Donations

£500 was donated to the Victory Hall in August 2024. This was agreed at the AGM after discussing our current financial reserves and the needs of the Victory Hall at this time.

Trustee Remuneration and Expenses

No Trustee remuneration or expenses were paid during this period

Transaction with Connected Person

No Transaction were made to connected persons

Numbers Sheet Name	Numbers Table Name	Excel Worksheet Name
Bank_Cash Payments and Receipts		
	Table 1	Bank_Cash Payments and Receipts
Reconciliations		
	Table 1	Reconciliations
R&P Account		
	Table 1	R&P Account
Balance Sheet		
	Table 1	Balance Sheet
Notes		
	Table 1	Notes

<u>Income</u>				<u>Restricted</u>							
<u>Date Rec'd</u>	<u>Narrative</u>	<u>Cash</u>	<u>Bank</u>	<u>Awards/Grants</u>	<u>Pop Up Donations</u>	<u>Total Expenditure</u>	<u>PPS</u>	<u>Hall fees</u>	<u>Electricity</u>	<u>Refreshments</u>	<u>Other</u>
	<u>Brought forward</u>	<u>Gross</u>	<u>In</u>								
BANK	4097.08										
Aug 6	PopUp + others	326.70	307.70		326.70	19.00			16.00	3.00	
Aug 8	Donation to Victory Hall					500.00					500.00
Sep 9	Horticultural show	18.79	18.79		18.79						
Sep 18	Rent for hall					39.00		39.00			
Sep 24	Sep PopUp	159.70	153.70		159.70	6.00			6.00		
Oct 9	Oct PopUp	99.89	91.89		99.89	8.00			8.00		
Oct 15	Racer cafe	10.00	10.00		10.00						
Nov 11	Nov PopUp	79.12	68.14		79.12	10.98			8.00	2.98	
Nov 21	Racer Cafe	9.50	9.50		9.50						
Nov 25	World of Books	33.40	33.40								
Dec 4	Leakey Bookshop	50.00	50.00								
Dec 12	Dec PopUp	101.07	77.47		101.07	23.60			19.00	4.60	
Dec 22	World of Books	10.48	10.48								
Jan 1	Rent for Hall					39.00		39.00			
Jan 7	Jan PopUp	114.09	107.09		114.09	7.00			7.00		
Feb 17	Feb PopUp	86.30	76.30		86.30	10.00			8.00	2.00	
Mar 5	March PopUp	97.64	74.65		97.64	22.99			21.00	1.99	
Mar 14	Car Boot sale	22.99	22.99		22.99						
Mar 14	Sum Up	30.28	30.28		30.28						
Mar 22	Car Boot sale	20.00	20.00		20.00						
April 22	April PopUp	86.81	75.82		86.81	10.99			9.00	1.99	
May 8	May PopUp	70.83	57.95		70.83	12.88			5.00	7.88	
May 8	Racer Cafe	6.50	6.50		6.50						
May 8	April Car Boot sale	30.53	30.53		30.53						
May 13	May car boot sale	86.11	83.11		86.11	3.00				3.00	
May 14	Rent for Hall					78.00		78.00			
June 4	Sum up donation	4.92	4.92		4.92						
June 6	June Pop Up	112.81	100.81		112.81	12.00			12.00		
June 9	Racer cafe	10.70	10.70		10.70						
June 9	Car Boot sale	44.61	44.61		44.61						
July 15	July PopUp	85.40	78.40		85.40	7.00			7.00		
July 15	July Car Boot sale	39.62	39.62		39.62						
Jul 15	Racer cafe	10.90	10.90		10.90						
Jul 18	Rent for Hall					13.00		13.00			
BANK TOTALS		1859.69	1,706.25	0.00	1765.81	822.44	0.00	169.00	126.00	27.44	500.00

Bank Reconciliation

[illegible]

I report on the accounts of the charity for the year ended 31 July 2025 which are set out on pages 1 to 5.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity trustees consider that the audit requirement of Regulation 10(1) (d) of the 2006 Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination is carried out in accordance with Regulation 11 of the 2006 Accounts Regulations. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In the course of my examination, no matter has come to my attention

1. which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep accounting records in accordance with Section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations
 - to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations

have not been met, or

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Name:

Relevant Professional qualification/professional body: LLB, Retired Bank Manager

Date: 21 October 2025