

# THE MAYFLOWER CHRISTIAN BOOKSHOPS CHARITY TRUST

England & Wales · Charity number 282845

## Details

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<b>Other names</b>	MAYFLOWER BIBLE LESSONS, MAYFLOWER CHRISTIAN BOOKS, MAYFLOWER CHRISTIAN BOOKSHOP, MAYFLOWER CHRISTIAN RESOURCE, MAYFLOWER CHRISTIAN RESOURCES
<b>Status</b>	Registered
<b>Legal form</b>	Trust
<b>Registered</b>	1981-07-23
<b>Register</b>	<a href="#">View on the Charity Commission register</a>

## Contact

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<b>Address</b>	Mayflower Christian Bookshop 114 Spring Road Southampton SO19 2QB
<b>Phone</b>	02380449398
<b>Email</b>	<a href="mailto:mcbs@springroad.org.uk">mcbs@springroad.org.uk</a>
<b>Website</b>	<a href="http://mcbs.springroad.org.uk">mcbs.springroad.org.uk</a>

## Activities

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**Objects:** THE ADVANCEMENT OF THE CHRISTIAN FAITH.

**Activities:** Christian Booksellers and Publishers

## Classification

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- **How:** Provides Services
- **What:** General Charitable Purposes, Education/training, Religious Activities
- **Who:** Children/young People, Elderly/old People, Other Charities Or Voluntary Bodies, Other Defined Groups, The General Public/mankind

## Geography

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- Hampshire

## Finances

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Period end	Income	Expenditure	Assets	Employees
2025-03-31	£22,018	£30,290	-	-
2024-03-31	£25,771	£26,356	-	-
2023-03-31	£25,509	£26,683	-	-
2022-03-31	£24,880	£30,343	-	-
2021-03-31	£46,725	£35,547	-	-

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## Trustees

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Name	Role	Appointed
Mark Andrew Stocker		
Michael Taylor		2011-11-12
Richard Gerald Patten		

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**THE MAYFLOWER CHRISTIAN BOOKSHOPS CHARITY TRUST**

England & Wales - Charity number 282845

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# Accounts

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**MAYFLOWER CHRISTIAN BOOKSHOPS  
CHARITY TRUST**

**TRADING AS**

**MAYFLOWER CHRISTIAN BOOKSHOP**

**FINANCIAL STATEMENTS FOR THE YEAR ENDED  
31 MARCH 2024**

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**MAYFLOWER CHRISTIAN BOOKSHOPS CHARITY TRUST**  
**TRADING AS MAYFLOWER CHRISTIAN BOOKSHOP**  
**TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2024**

The Trustees have pleasure in presenting their report and the Financial Statements of the Charity for the year ended 31 March 2024.

**Reference and Administrative Details of the Charity**

The charity's full name is The Mayflower Christian Bookshops Charity Trust. Its registration number with the Charity Commission is 282845. The principal office of the charity is: 114 Spring Road, Bitterne, Southampton, SO19 2QB.

The charity Trustees during the year were as follows:-

Mr R Patten  
Pastor M Stocker (Chairman)  
Mr M Taylor

**Structure, Governance & Management**

The governing documents of the charity comprise a Deed of Covenant dated 31 March 1977 and a Trust Deed dated 17 March 1981.

Recommendations as to suitable trustees may be made by officers and members of Spring Road Evangelical Church. The actual selection and appointment is then made by the existing Trustees.

The charity is managed by a part-time Bookshop Manager, who is appointed by the trustees and supported by approximately 12 volunteers all of whom are members of, or associated with, Spring Road Evangelical Church.

**Objects and Activities**

The objects of the Charity are the advancement of the Christian faith by the establishment of a Christian Bookshop or Bookshops for the sale and distribution of Christian books and literature; and to prepare, print, publish and sell, wholesale or retail, such Christian books and literature.

**Achievements and Performance**

The charity has continued its work of distributing Bibles, good Christian books and other literature, Sunday School materials and Day School Resources Manuals. Sales continued at a steady rate throughout the year, with an increase in sales of stationery and similar items. Overall, there was a deficit of just under £600.

**MAYFLOWER CHRISTIAN BOOKSHOPS CHARITY TRUST****TRADING AS MAYFLOWER CHRISTIAN BOOKSHOP****TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2024 (Continued)****Public Benefit**

In carrying out its activities in the year under review, the trustees have had regard to the public benefit guidance issued by the Charity Commission, and are satisfied that the activities mentioned above have all been for the public benefit.

**Financial Review**

The results for the period are set out on page 4. The Trustees regularly review the reserves of the charity to ensure that sufficient liquid funds are available to meet ongoing obligations, maintaining the deposit account for emergency reserves, after which the assets would be used for collateral. A buffer loan, initially £2,000, is available from Spring Road Evangelical Church.

**Investment Policy**

The Charity has insufficient monies available for investment purposes to warrant a formal investment policy at the present time.

**Grants Policy**

Discounts are given on purchases made by pastors, students studying for the Christian ministry and Christian organisations.

Registered Office:  
114, Spring Road  
Bitterne  
Southampton, SO19 2QB

By Order of the Trustees

Date: 4 July 2024

Trustee

 (Munnica Taylor)

 (Mark Stocker)

**INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF  
MAYFLOWER CHRISTIAN BOOKSHOPS CHARITY TRUST  
TRADING AS MAYFLOWER CHRISTIAN BOOKSHOP**

I report on the accounts of the charity for the year ended 31 March 2024 set out on pages 4 to 10.

**Respective responsibilities of trustees and independent examiner**

The charity's trustees are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year (under section 44(2) of the Charities Act 2011 (the 2011 Act)) and that an independent examination is needed.

It is my responsibility to:

- Examine the accounts under section 145 of the 2011 Act;
- To follow the procedures laid down in the General Directions given by the Charity Commissioners under section 145 (5) (b) of the 2011 Act; and
- To state whether particular matters have come to my attention.

**Basis of independent examiner's report**

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. 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 seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

**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 give 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.



David Cooke MA (Oxon) FCA FCIE  
David Cooke and Co.,  
Chartered Accountants  
5 Briar Close,  
Banbury  
Oxon OX16 9DS

4 July 2024

**MAYFLOWER CHRISTIAN BOOKSHOP**

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**Statement of Financial Activities for the Year Ended 31 March 2024**

Incoming Resources	Note	2024		2024		2023		2023	
		Unrestricted £	Restricted £	Total £	Total £	Unrestricted £	Restricted £	Total £	
Voluntary income		107	-	107		1,345	128	1,473	
Activities for generating funds:									
Sales (stationery & other items)		8,597	-	8,597		8,466	-	8,466	
Investment & rental income		7,142	-	7,142		6,888	-	6,888	
Incoming resources from charitable activities:									
Sales (Christian literature)		9,849	76	9,925		8,682	-	8,682	
<b>Total Incoming Resources</b>		<b>25,695</b>	<b>76</b>	<b>25,771</b>		<b>25,381</b>	<b>128</b>	<b>25,509</b>	
<b>Resources Expended</b>									
Cost of Generating Funds:	2	3,158	-	3,158		4,183	155	4,338	
Charitable Expenditure	3	23,179	19	23,198		22,345	-	22,345	
<b>Total Resources Expended</b>		<b>26,337</b>	<b>19</b>	<b>26,356</b>		<b>26,528</b>	<b>155</b>	<b>26,683</b>	
<b>Net Incoming/(Outgoing) Resources before transfers</b>		<b>(642)</b>	<b>57</b>	<b>(585)</b>		<b>(1,147)</b>	<b>(27)</b>	<b>(1,174)</b>	
Transfer between Funds		-	-	-		-	-	-	
<b>Movement in Funds</b>		<b>(642)</b>	<b>57</b>	<b>(585)</b>		<b>(1,147)</b>	<b>(27)</b>	<b>(1,174)</b>	
Funds brought forward		35,198	200,375	235,573		36,345	200,402	236,747	
<b>Funds carried forward</b>		<b>34,556</b>	<b>200,432</b>	<b>234,988</b>		<b>35,198</b>	<b>200,375</b>	<b>235,573</b>	

The notes on pages 6 to 10 form part of these accounts.



Notes to the Financial Statements for the Year ended 31 March 2024

1. Accounting Policies

The following accounting policies have been used consistently in dealing with items which are considered material in relation to the charity's financial statements:

(a) Accounting Convention

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard 102, subject to the disclosure exemptions permitted for smaller entities. The accounts have been prepared under the historical cost convention with items recognised at cost or transaction value, with the exception of the revaluation of freehold property.

(b) Incoming Resources

All incoming resources are included in the SOFA when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. For legacies, entitlement is the earlier of the charity being notified of an impending distribution or the legacy being received.

(c) Expenditure

All expenditure is included on an accruals basis and is recognised when there is a legal or contractual obligation to pay for expenditure and is net of VAT which is recoverable.

(d) Tangible Fixed Assets and Depreciation

Tangible fixed assets costing more than £250, other than freehold property, are capitalised and included at cost less accumulated depreciation. Depreciation is provided on all such assets on a straight-line basis at a rate of 20%, in order to write them off over their expected useful lives.

The freehold property has an estimated useful life that renders the associated depreciation to be immaterial, and accordingly no provision for depreciation is made. This asset is subject to regular reviews to consider whether any material increase or impairment in its value has occurred. In the year under review, the trustees have concluded that the book value based on a revaluation carried in a prior year is reasonable, so no adjustment has been made.

(e) Going concern

At the time of approving the accounts, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees have continued to use the going concern basis of accounting in preparing the accounts.

**MAYFLOWER CHRISTIAN BOOKSHOP**

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**Notes to the Financial Statements for the Year ended 31 March 2024 (Cont.)**

**2. Cost of Generating Funds**

	2024		2024		2023		2023	
	Unrestricted	Restricted	Unrestricted	Restricted	Unrestricted	Restricted	Unrestricted	Restricted
	£	£	£	£	£	£	£	£
Advertising	-	-	-	-	136	155	291.00	
Fundraising trading: cost of goods sold	3,158	-	3,158	-	4,047	-	4,047	
	<b>3,158</b>	<b>-</b>	<b>3,158</b>	<b>-</b>	<b>4,183</b>	<b>155.00</b>	<b>4,338</b>	

**3. Charitable Activities**

	2024		2024		2023		2023	
	Unrestricted	Restricted	Unrestricted	Restricted	Unrestricted	Restricted	Unrestricted	Restricted
	£	£	£	£	£	£	£	£
<b>Core Costs</b>								
Christian books & related expenses	5,081	19	5,100		5,073	-	5,073	
Staff costs	10,996	-	10,996		9,992	-	9,992	
	<b>16,077</b>	<b>19</b>	<b>16,096</b>		<b>15,065</b>	<b>-</b>	<b>15,065</b>	
<b>Support Costs</b>								
Rates & Water	504	-	504		771	-	771	
Light & Heat	1,572	-	1,572		1,657	-	1,657	
Cleaning & Refuse collection	134	-	134		197	-	197	
Building & equipment maintenance	922	-	922		1,043	-	1,043	
Insurance	2,185	-	2,185		2,180	-	2,180	
Photocopier & printing costs	12	-	12		-	-	-	
Bank charges	296	-	296		89	-	89	
Depreciation	363	-	363		363	-	363	
	<b>5,988</b>	<b>-</b>	<b>5,988</b>		<b>6,300</b>	<b>-</b>	<b>6,300</b>	
<b>Administration Expenses</b>								
Telephone & internet	462	-	462		406	-	406	
Miscellaneous	72	-	72		14	-	14	
Independent Examination	580	-	580		560	-	560	
	<b>1,114</b>	<b>-</b>	<b>1,114</b>		<b>980</b>	<b>-</b>	<b>980</b>	
	<b>23,179</b>	<b>19</b>	<b>23,198</b>		<b>22,345</b>	<b>-</b>	<b>22,345</b>	

**MAYFLOWER CHRISTIAN BOOKSHOP**

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**Notes to the Financial Statements for the Year ended 31 March 2024 (Cont.)**

**4. Employees**

	2024		2024		2023		2023	
	Unrestricted	Restricted	Unrestricted	Restricted	Unrestricted	Restricted	Unrestricted	Restricted
	£	£	£	£	£	£	£	£
Wages and Salaries	10,849	-	10,849	-	9,867	-	9,867	-
Pension scheme costs	147	-	147	-	100	-	100	-
Staff training & welfare	-	-	-	-	25	-	25	-
	<b>10,996</b>	<b>-</b>	<b>10,996</b>	<b>-</b>	<b>9,992</b>	<b>-</b>	<b>9,992</b>	<b>-</b>

The average number of employees was 1 (2023, 1).

**5. Trustees**

None of the trustees (or any persons connected with them) received any remuneration during the year. Expenses incurred on behalf of the charity totalling £nil were paid to trustees (2023: £nil).

**6. Fixed Assets**

Cost	Freehold Property		Furniture & Fittings		Other Equipment		Total
	Property	Property	Furniture & Fittings	Furniture & Fittings	Other Equipment	Other Equipment	
Brought forward	200,000	-	3,122	-	22,571	-	225,693
Additions	-	-	-	-	-	-	-
Disposals	-	-	-	-	-	-	-
Carried forward	<b>200,000</b>	<b>-</b>	<b>3,122</b>	<b>-</b>	<b>22,571</b>	<b>-</b>	<b>225,693</b>
<b>Depreciation</b>							
Brought forward	-	-	3,122	-	22,081	-	25,203
Charge for the Year	-	-	-	-	362	-	362
Written out on disposals	-	-	-	-	-	-	-
Carried forward	<b>-</b>	<b>-</b>	<b>3,122</b>	<b>-</b>	<b>22,443</b>	<b>-</b>	<b>25,565</b>
Net Book Value, 31/03/24	<b>200,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>128</b>	<b>-</b>	<b>200,128</b>

**MAYFLOWER CHRISTIAN BOOKSHOP**

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**Notes to the Financial Statements for the Year ended 31 March 2024 (Cont.)**

**6. Fixed Assets (continued)**

	Freehold Property	Furniture & Fittings	Other Equipment	Total
Net Book Value, 31/03/23	200,000	-	490	200,490
Net book value 2024 represented by:				
Unrestricted Funds	200,000	-	128	200,000
Restricted Funds	200,000	-	128	200,128

**7. Stocks**

	2024 Unrestricted £	2024 Restricted £	2024 Total £	2023 Unrestricted £	2023 Restricted £	2023 Total £
Books & other zero-rated items	18,132	-	18,132	18,324	-	18,324
Standard-rated items	1,762	-	1,762	1,615	-	1,615
	<b>19,894</b>	<b>-</b>	<b>19,894</b>	<b>19,939</b>	<b>-</b>	<b>19,939</b>

**8. Debtors**

Trade Debtors less doubtful debts	310	-	310	244	-	244
Gift Aid refund due	-	-	-	240	-	240
	<b>310</b>	<b>-</b>	<b>310</b>	<b>484</b>	<b>-</b>	<b>484</b>

**9. Creditors**

Trade and other Creditors	2,886	-	2,886	2,447	-	2,447
Other taxes & social security	84	-	84	178	-	178
Accruals	580	-	580	560	-	560
	<b>3,550</b>	<b>-</b>	<b>3,550</b>	<b>3,185</b>	<b>-</b>	<b>3,185</b>

**MAYFLOWER CHRISTIAN BOOKSHOP**

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**Notes to the Financial Statements for the Year ended 31 March 2024 (Cont.)**

**10. Restricted Funds**

Endowment Fund

This fund holds the freehold property at 114, Spring Road, Bitterne, Southampton.

Mayflower Bible Notes and Lessons Fund

To finance the production and distribution of Mayflower Bible Notes.

Fund Name	2024		2024		2024		2023		2023		2023	
	B/f £	200,000	Income	Outgoing	Transfers	C/f £	B/f £	Income	Outgoing	Transfers	C/f £	
Endowment Fund		200,000	-	-	-	200,000	200,000	-	-	-	-	200,000
Mayflower Bible Notes & Lessons	375	76	(19)	-	-	432	402	128	(155)	-	-	375
	<b>200,375</b>	<b>76</b>	<b>(19)</b>	<b>-</b>	<b>-</b>	<b>200,432</b>	<b>200,402</b>	<b>128</b>	<b>(155)</b>	<b>-</b>	<b>-</b>	<b>200,375</b>

**11. Related party transactions**

During the year under review the charity received grants totalling £nil (2023: £nil) from Spring Road Evangelical Church, a church of which all of the charity's trustees are members.

In the year, the charity sold items to the value of £1,048 (2023: £690) to the church.

At 31 March 2024, the church owed the charity £nil (2023: £nil).

**THE MAYFLOWER CHRISTIAN BOOKSHOPS CHARITY TRUST**

England & Wales - Charity number 282845

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# Accounts

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Charity Registration No. 282845

**MAYFLOWER CHRISTIAN BOOKSHOPS  
CHARITY TRUST**

**TRADING AS**

**MAYFLOWER CHRISTIAN BOOKSHOP**

**FINANCIAL STATEMENTS FOR THE YEAR ENDED  
31 MARCH 2023**

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**MAYFLOWER CHRISTIAN BOOKSHOPS CHARITY TRUST**  
**TRADING AS MAYFLOWER CHRISTIAN BOOKSHOP**  
**TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2023**

The Trustees have pleasure in presenting their report and the Financial Statements of the Charity for the year ended 31 March 2023.

**Reference and Administrative Details of the Charity**

The charity's full name is The Mayflower Christian Bookshops Charity Trust. Its registration number with the Charity Commission is 282845. The principal office of the charity is: 114 Spring Road, Bitterne, Southampton, SO19 2QB.

The charity Trustees during the year were as follows:-

Mr R Patten  
Pastor M Stocker (Chairman)  
Mr M Taylor

**Structure, Governance & Management**

The governing documents of the charity comprise a Deed of Covenant dated 31 March 1977 and a Trust Deed dated 17 March 1981.

Recommendations as to suitable trustees may be made by officers and members of Spring Road Evangelical Church. The actual selection and appointment is then made by the existing Trustees.

The charity is managed by a part-time Bookshop Manager, who is appointed by the trustees and supported by approximately 12 volunteers all of whom are members of, or associated with, Spring Road Evangelical Church.

**Objects and Activities**

The objects of the Charity are the advancement of the Christian faith by the establishment of a Christian Bookshop or Bookshops for the sale and distribution of Christian books and literature; and to prepare, print, publish and sell, wholesale or retail, such Christian books and literature.

**Achievements and Performance**

The charity has continued its work of distributing Bibles, good Christian books and other literature, Sunday School materials and Day School Resources Manuals. Sales continued at a steady rate throughout the year, with an increase in sales of stationery and similar items. Overall, there was a deficit of just under £1,200.

**MAYFLOWER CHRISTIAN BOOKSHOPS CHARITY TRUST**  
**TRADING AS MAYFLOWER CHRISTIAN BOOKSHOP**  
**TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2023 (Continued)**

**Public Benefit**

In carrying out its activities in the year under review, the trustees have had regard to the public benefit guidance issued by the Charity Commission, and are satisfied that the activities mentioned above have all been for the public benefit.

**Financial Review**

The results for the period are set out on page 4. The Trustees regularly review the reserves of the charity to ensure that sufficient liquid funds are available to meet ongoing obligations, maintaining the deposit account for emergency reserves, after which the assets would be used for collateral. A buffer loan, initially £2,000, is available from Spring Road Evangelical Church.

**Investment Policy**

The Charity has insufficient monies available for investment purposes to warrant a formal investment policy at the present time.

**Grants Policy**

Discounts are given on purchases made by pastors, students studying for the Christian ministry and Christian organisations.

Registered Office:  
114, Spring Road  
Bitterne  
Southampton, SO19 2QB

Date: 16 January 2024

By Order of the Trustees

Trustee



**MAYFLOWER CHRISTIAN BOOKSHOP**

**Statement of Financial Activities for the Year Ended 31 March 2023**

	Note	2023			2022		
		Unrestricted £	Restricted £	Total £	Unrestricted £	Restricted £	Total £
<b>Incoming Resources</b>							
Voluntary income		1,345	128	<b>1,473</b>	930	109	1,039
Grants received		-	-	-	2,768	-	2,768
Activities for generating funds:							
Sales (stationery & other items)		8,466	-	<b>8,466</b>	5,495	-	5,495
Investment & rental income		6,888	-	<b>6,888</b>	6,721	-	6,721
Incoming resources from charitable activities:							
Sales (Christian literature)		8,682	-	<b>8,682</b>	8,857	-	8,857
<b>Total Incoming Resources</b>		<b>25,381</b>	<b>128</b>	<b>25,509</b>	<b>24,771</b>	<b>109</b>	<b>24,880</b>
<b>Resources Expended</b>							
Cost of Generating Funds:	2	4,183	155	<b>4,338</b>	3,567	-	3,567
Charitable Expenditure	3	22,345	-	<b>22,345</b>	26,776	-	26,776
<b>Total Resources Expended</b>		<b>26,528</b>	<b>155</b>	<b>26,683</b>	<b>30,343</b>	<b>-</b>	<b>30,343</b>
Net Incoming/(Outgoing) Resources before transfer:		(1,147)	(27)	(1,174)	(5,572)	109	(5,463)
Transfer between Funds		-	-	-	-	-	-
<b>Movement in Funds</b>		<b>(1,147)</b>	<b>(27)</b>	<b>(1,174)</b>	<b>(5,572)</b>	<b>109</b>	<b>(5,463)</b>
Funds brought forward		36,345	200,402	<b>236,747</b>	41,917	200,293	242,210
<b>Funds carried forward</b>		<b>35,198</b>	<b>200,375</b>	<b>235,573</b>	<b>36,345</b>	<b>200,402</b>	<b>236,747</b>

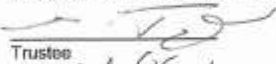
The notes on pages 6 to 10 form part of these accounts.

**MAYFLOWER CHRISTIAN BOOKSHOP**

**Balance Sheet as at 31 March 2023**

	Note	2023			2022		
		Unrestricted £	Restricted £	Total £	Unrestricted £	Restricted £	Total £
<b>Fixed Assets</b>							
Tangible Fixed Assets	6	490	200,000	200,490	853	200,000	200,853
<b>Current Assets</b>							
Stocks	7	19,939	-	19,939	19,747	-	19,747
Debtors	8	484	-	484	523	-	523
Cash at bank & in hand		17,470	375	17,845	17,611	402	18,013
		<b>37,893</b>	<b>375</b>	<b>38,268</b>	<b>37,881</b>	<b>402</b>	<b>38,283</b>
<b>Creditors</b>							
Amounts due within one year	9	3,185	-	3,185	2,389	-	2,389
<b>Net Current Assets</b>		<b>34,708</b>	<b>375</b>	<b>35,083</b>	<b>35,492</b>	<b>402</b>	<b>35,894</b>
<b>Net Assets</b>		<b>35,198</b>	<b>200,375</b>	<b>235,573</b>	<b>36,345</b>	<b>200,402</b>	<b>236,747</b>
<b>Financed by:</b>							
Funds	7	<b>35,198</b>	<b>200,375</b>	<b>235,573</b>	<b>36,345</b>	<b>200,402</b>	<b>236,747</b>

Approved by the Trustees on 16 January 2024



Trustee

M. A. Steel

Trustee

The notes on pages 6 to 10 form part of these accounts.

## Notes to the Financial Statements for the Year ended 31 March 2023

## 1. Accounting Policies

The following accounting policies have been used consistently in dealing with items which are considered material in relation to the charity's financial statements:

(a) Accounting Convention

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard 102, subject to the disclosure exemptions permitted for smaller entities. The accounts have been prepared under the historical cost convention with items recognised at cost or transaction value, with the exception of the revaluation of freehold property.

(b) Incoming Resources

All incoming resources are included in the SOFA when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. For legacies, entitlement is the earlier of the charity being notified of an impending distribution or the legacy being received.

(c) Expenditure

All expenditure is included on an accruals basis and is recognised when there is a legal or contractual obligation to pay for expenditure and is net of VAT which is recoverable.

(d) Tangible Fixed Assets and Depreciation

Tangible fixed assets costing more than £250, other than freehold property, are capitalised and included at cost less accumulated depreciation. Depreciation is provided on all such assets on a straight-line basis at a rate of 20%, in order to write them off over their expected useful lives.

The freehold property has an estimated useful life that renders the associated depreciation to be immaterial, and accordingly no provision for depreciation is made. This asset is subject to regular reviews to consider whether any material increase or impairment in its value has occurred. In the year under review, the trustees have concluded that the book value based on a revaluation carried in a prior year is reasonable, so no adjustment has been made.

(e) Going concern

At the time of approving the accounts, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees have continued to use the going concern basis of accounting in preparing the accounts.

**MAYFLOWER CHRISTIAN BOOKSHOP**

(7)

**Notes to the Financial Statements for the Year ended 31 March 2023 (Cont.)**

2. Cost of Generating Funds	2023	2023	2023	2022	2022	2022
	<u>Unrestricted</u>	<u>Restricted</u>	<u>Total</u>	<u>Unrestricted</u>	<u>Restricted</u>	<u>Total</u>
	£	£	£	£	£	£
Advertising	136	155	291	-	-	-
Fundraising trading: cost of goods sold	4,047	-	4,047	3,567	-	3,567
	<b>4,183</b>	<b>155</b>	<b>4,338</b>	<b>3,567</b>	<b>-</b>	<b>3,567</b>
<b>3. Charitable Activities</b>						
<u>Core Costs</u>						
Christian books & related expenses	5,073	-	5,073	5,906	-	5,906
Staff costs	9,992	-	9,992	9,497	-	9,497
	<b>15,065</b>	<b>-</b>	<b>15,065</b>	<b>15,403</b>	<b>-</b>	<b>15,403</b>
<u>Support Costs</u>						
Rates & Water	771	-	771	475	-	475
Light & Heat	1,657	-	1,657	1,985	-	1,985
Cleaning & Refuse collection	197	-	197	112	-	112
Building & equipment maintenance	1,043	-	1,043	5,176	-	5,176
Insurance	2,180	-	2,180	1,867	-	1,867
Photocopier & printing costs	-	-	-	30	-	30
Bank charges	89	-	89	180	-	180
Depreciation	363	-	363	363	-	363
	<b>6,300</b>	<b>-</b>	<b>6,300</b>	<b>10,188</b>	<b>-</b>	<b>10,188</b>
<u>Administration Expenses</u>						
Telephone & Internet	406	-	406	493	-	493
Miscellaneous	14	-	14	132	-	132
Independent Examination	560	-	560	560	-	560
	<b>980</b>	<b>-</b>	<b>980</b>	<b>1,185</b>	<b>-</b>	<b>1,185</b>
	<b>22,345</b>	<b>-</b>	<b>22,345</b>	<b>26,776</b>	<b>-</b>	<b>26,776</b>

**MAYFLOWER CHRISTIAN BOOKSHOP**

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**Notes to the Financial Statements for the Year ended 31 March 2023 (Cont.)**

	2023		2023	2022		2022
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	£	£	£	£	£	£
<b>4. Employees</b>						
Wages and Salaries	9,867	-	9,867	9,266	-	9,266
Pension scheme costs	100	-	100	91	-	91
Staff training & welfare	25	-	25	140	-	140
	<u>9,992</u>	<u>-</u>	<u>9,992</u>	<u>9,497</u>	<u>-</u>	<u>9,497</u>

The average number of employees was 1 (2022, 1).

**5. Trustees**

None of the trustees (or any persons connected with them) received any remuneration during the year. Expenses incurred on behalf of the charity totalling £nil were paid to trustees (2022: £nil).

**6. Fixed Assets**

	Freehold Property	Furniture & Fittings	Other Equipment	Total
<u>Cost</u>				
Brought forward	200,000	3,122	22,571	225,693
Additions	-	-	-	-
Disposals	-	-	-	-
Carried forward	<u>200,000</u>	<u>3,122</u>	<u>22,571</u>	<u>225,693</u>
<u>Depreciation</u>				
Brought forward	-	3,122	21,718	24,840
Charge for the Year	-	-	363	363
Written out on disposals	-	-	-	-
Carried forward	<u>-</u>	<u>3,122</u>	<u>22,081</u>	<u>25,203</u>
Net Book Value, 31/03/23	<u>200,000</u>	<u>-</u>	<u>490</u>	<u>200,490</u>

**MAYFLOWER CHRISTIAN BOOKSHOP**

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**Notes to the Financial Statements for the Year ended 31 March 2023 (Cont.)**

**6. Fixed Assets (continued)**

	Freehold Property	Furniture & Fittings	Other Equipment	Total
Net Book Value, 31/03/22	200,000	-	853	200,853
<u>Net book value 2023 represented by:</u>				
Unrestricted Funds	-	-	490	490
Restricted Funds	200,000	-	-	200,000
	<u>200,000</u>	<u>-</u>	<u>490</u>	<u>200,490</u>

	2023			2022		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	£	£	£	£	£	£
<b>7. Stocks</b>						
Books & other zero-rated items	18,324	-	18,324	17,923	-	17,923
Stationery (Standard-rated for VAT)	1,615	-	1,615	1,824	-	1,824
	<u>19,939</u>	<u>-</u>	<u>19,939</u>	<u>19,747</u>	<u>-</u>	<u>19,747</u>
<b>8. Debtors</b>						
Trade Debtors less doubtful debts	244	-	244	297	-	297
VAT Refund due	-	-	-	171	-	171
Gift Aid refund due	240	-	240	55	-	55
	<u>484</u>	<u>-</u>	<u>484</u>	<u>523</u>	<u>-</u>	<u>523</u>
<b>9. Creditors</b>						
Trade and other Creditors	2,447	-	2,447	1,820	-	1,820
Other taxes & social security	178	-	178	-	-	-
Accruals	560	-	560	560	-	560
	<u>3,185</u>	<u>-</u>	<u>3,185</u>	<u>2,380</u>	<u>-</u>	<u>2,380</u>

**MAYFLOWER CHRISTIAN BOOKSHOP**

**Notes to the Financial Statements for the Year ended 31 March 2023 (Cont.)**

**10. Restricted Funds**

Endowment Fund

This fund holds the freehold property at 114, Spring Road, Bitterne, Southampton.

Mayflower Bible Notes and Lessons Fund

To finance the production and distribution of Mayflower Bible Notes.

Fund Name	2023					2022					2022
	B/f	Movement in Resources		Fund	C/f	B/f	Movement in Resources		F		
	£	Incoming	Outgoing	Transfers	£	£	Incoming	Outgoing	£	£	
Endowment Fund	200,000	-	-	-	200,000	200,000	-	-			.000
Mayflower Bible Notes & Lessons	402	128	(155)	-	375	293	109	-			402
	<u>200,402</u>	<u>128</u>	<u>(155)</u>	<u>-</u>	<u>200,375</u>	<u>200,293</u>	<u>109</u>	<u>0</u>			<u>402</u>

**11. Related party transactions**

During the year under review the charity received grants totalling £nil (2022: £nil) from Spring Road Evangelical Church, a church of which charity's trustees are members.

In the year, the charity sold items to the value of £690 (2022: £280) to the church.

At 31 March 2023, the church owed the charity £nil (2022: £nil).

**INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF  
MAYFLOWER CHRISTIAN BOOKSHOPS CHARITY TRUST  
TRADING AS MAYFLOWER CHRISTIAN BOOKSHOP**

I report on the accounts of the charity for the year ended 31 March 2023 set out on pages 4 to 10.

**Respective responsibilities of trustees and independent examiner**

The charity's trustees are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year (under section 44(2) of the Charities Act 2011 (the 2011 Act)) and that an independent examination is needed.

It is my responsibility to:

- Examine the accounts under section 145 of the 2011 Act;
- To follow the procedures laid down in the General Directions given by the Charity Commissioners under section 145 (5) (b) of the 2011 Act; and
- To state whether particular matters have come to my attention.

**Basis of independent examiner's report**

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. 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 seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

**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 give 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.

David Cooke MA (Oxon) FCA FCIE  
David Cooke and Co.,  
Chartered Accountants  
5 Briar Close,  
Banbury  
Oxon OX16 9DS

16 January 2024

**THE MAYFLOWER CHRISTIAN BOOKSHOPS CHARITY TRUST**

England & Wales - Charity number 282845

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# Accounts

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**MAYFLOWER CHRISTIAN BOOKSHOPS  
CHARITY TRUST**

**TRADING AS**

**MAYFLOWER CHRISTIAN BOOKSHOP**

**FINANCIAL STATEMENTS FOR THE YEAR ENDED  
31 MARCH 2021**

Contents:

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Page 5	Balance Sheet
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**MAYFLOWER CHRISTIAN BOOKSHOPS CHARITY TRUST**  
**TRADING AS MAYFLOWER CHRISTIAN BOOKSHOP**  
**TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2021**

The Trustees have pleasure in presenting their report and the Financial Statements of the Charity for the year ended 31 March 2021.

**Reference and Administrative Details of the Charity**

The charity's full name is The Mayflower Christian Bookshops Charity Trust. Its registration number with the Charity Commission is 282845. The principal office of the charity is: 114 Spring Road, Bitterne, Southampton, SO19 2QB.

The charity Trustees during the year were as follows:-

Mr R Patten  
Pastor M Stocker (Chairman)  
Mr M Taylor

**Structure, Governance & Management**

The governing documents of the charity comprise a Deed of Covenant dated 31 March 1977 and a Trust Deed dated 17 March 1981.

Recommendations as to suitable trustees may be made by officers and members of Spring Road Evangelical Church. The actual selection and appointment is then made by the existing Trustees.

The charity is managed by a part-time Bookshop Manager, who is appointed by the trustees and supported by approximately 12 volunteers all of whom are members of, or associated with, Spring Road Evangelical Church.

**Objects and Activities**

The objects of the Charity are the advancement of the Christian faith by the establishment of a Christian Bookshop or Bookshops for the sale and distribution of Christian books and literature; and to prepare, print, publish and sell, wholesale or retail, such Christian books and literature.

**Achievements and Performance**

The charity has continued its work of distributing Bibles, good Christian books and other literature, Sunday School materials and Day School Resources Manuals.

**MAYFLOWER CHRISTIAN BOOKSHOPS CHARITY TRUST**  
**TRADING AS MAYFLOWER CHRISTIAN BOOKSHOP**  
**TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2021 (Continued)**

**Achievements and Performance (cont.)**

For much of the year under review, the charity's shop was affected by the impact of the coronavirus pandemic, as a result of which it had to close for a period. However, the shop was able to re-open once the lockdown was lifted, and the adverse effects of the lockdown were offset by government grants.

**Public Benefit**

In carrying out its activities in the year under review, the trustees have had regard to the public benefit guidance issued by the Charity Commission, and are satisfied that the activities mentioned above have all been for the public benefit.

**Financial Review**

The results for the period are set out on page 4. The Trustees regularly review the reserves of the charity to ensure that sufficient liquid funds are available to meet ongoing obligations, maintaining the deposit account for emergency reserves, after which the assets would be used for collateral. A buffer loan, initially £2,000, is available from Spring Road Evangelical Church.

**Investment Policy**

The Charity has insufficient monies available for investment purposes to warrant a formal investment policy at the present time.

**Grants Policy**

Discounts are given on purchases made by pastors, students studying for the Christian ministry and Christian organisations.

Registered Office:  
114, Spring Road  
Bitterne  
Southampton, SO19 2QB

By Order of the Trustees

Trustee

Date: 20 January 2022

**INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF  
MAYFLOWER CHRISTIAN BOOKSHOPS CHARITY TRUST  
TRADING AS MAYFLOWER CHRISTIAN BOOKSHOP**

I report on the accounts of the charity for the year ended 31 March 2021 set out on pages 4 to 10.

**Respective responsibilities of trustees and independent examiner**

The charity's trustees are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year (under section 44(2) of the Charities Act 2011 (the 2011 Act)) and that an independent examination is needed.

It is my responsibility to:

- Examine the accounts under section 145 of the 2011 Act;
- To follow the procedures laid down in the General Directions given by the Charity Commissioners under section 145 (5) (b) of the 2011 Act; and
- To state whether particular matters have come to my attention.

**Basis of independent examiner's report**

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. 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 seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

**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 give 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.

David Cooke MA (Oxon) FCA FCIE  
David Cooke and Co.,  
Chartered Accountants  
5 Briar Close,  
Banbury  
Oxon OX16 9DS

20 January 2021

## MAYFLOWER CHRISTIAN BOOKSHOP

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## Statement of Financial Activities for the Year Ended 31 March 2021

Incoming Resources	Note	2021	2021	2021	2020	2020	2020
		Unrestricted £	Restricted £	Total £	Unrestricted £	Restricted £	Total £
Voluntary income		9,489	82	<b>9,571</b>	674	61	735
Grants received		19,907	-	<b>19,907</b>	-	-	-
Activities for generating funds:							
Sales (stationery & similar items)		3,168	-	<b>3,168</b>	6,065	-	6,065
Investment & rental income		6,724	-	<b>6,724</b>	6,615	-	6,615
Incoming resources from charitable activities:							
Sales (Christian literature)		7,355	-	<b>7,355</b>	11,513	-	11,513
<b>Total Incoming Resources</b>		<b>46,643</b>	<b>82</b>	<b>46,725</b>	<b>24,867</b>	<b>61</b>	<b>24,928</b>
<b>Resources Expended</b>							
Cost of Generating Funds:	2	2,536	-	<b>2,536</b>	3,851	-	3,851
Charitable Expenditure	3	33,011	-	<b>33,011</b>	26,133	493	26,626
<b>Total Resources Expended</b>		<b>35,547</b>	<b>-</b>	<b>35,547</b>	<b>29,984</b>	<b>493</b>	<b>30,477</b>
Net Incoming/(Outgoing) Resources before transfers		<b>11,096</b>	<b>82</b>	<b>11,178</b>	(5,117)	(432)	(5,549)
Transfer between Funds		-	-	-	1,250.00	(1,250)	-
<b>Movement in Funds</b>		<b>11,096</b>	<b>82</b>	<b>11,178</b>	<b>(3,867)</b>	<b>(1,682)</b>	<b>(5,549)</b>
Funds brought forward		30,821	200,211	<b>231,032</b>	34,688	201,893	236,581
<b>Funds carried forward</b>		<b>41,917</b>	<b>200,293</b>	<b>242,210</b>	<b>30,821</b>	<b>200,211</b>	<b>231,032</b>

The notes on pages 6 to 10 form part of these accounts.

**MAYFLOWER CHRISTIAN BOOKSHOP**

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**Balance Sheet as at 31 March 2021**

	Note	2021 Unrestricted £	2021 Restricted £	2021 Total £	2020 Unrestricted £	2020 Restricted £	2020 Total £
<u>Fixed Assets</u>							
Tangible Fixed Assets	6	897	200,000	<b>200,897</b>	1,496	200,000	201,496
<u>Current Assets</u>							
Stocks	7	21,485	-	<b>21,485</b>	21,569	-	21,569
Debtors	8	2,854	-	<b>2,854</b>	1,348	-	1,348
Cash at bank & in hand		18,907	293	<b>19,200</b>	9,105	211	9,316
		<b>43,246</b>	<b>293</b>	<b>43,539</b>	32,022	211	32,233
<u>Creditors</u>							
Amounts due within one year	9	2,226	-	<b>2,226</b>	2,697	-	2,697
Net Current Assets		<b>41,020</b>	<b>293</b>	<b>41,313</b>	29,325	211	29,536
Net Assets		<b>41,917</b>	<b>200,293</b>	<b>242,210</b>	30,821	200,211	231,032
Financed by:							
Funds	7	<b>41,917</b>	<b>200,293</b>	<b>242,210</b>	30,821	200,211	231,032

Approved by the Trustees on 20 January 2022

\_\_\_\_\_  
Trustee

\_\_\_\_\_  
Trustee

The notes on pages 6 to 10 form part of these accounts.

**Notes to the Financial Statements for the Year ended 31 March 2021**

**1. Accounting Policies**

The following accounting policies have been used consistently in dealing with items which are considered material in relation to the charity's financial statements:

(a) Accounting Convention

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard 102, subject to the disclosure exemptions permitted for smaller entities. The accounts have been prepared under the historical cost convention with items recognised at cost or transaction value, with the exception of the revaluation of freehold property.

(b) Incoming Resources

All incoming resources are included in the SOFA when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. For legacies, entitlement is the earlier of the charity being notified of an impending distribution or the legacy being received.

(c) Expenditure

All expenditure is included on an accruals basis and is recognised when there is a legal or contractual obligation to pay for expenditure and is net of VAT which is recoverable.

(d) Tangible Fixed Assets and Depreciation

Tangible fixed assets costing more than £250, other than freehold property, are capitalised and included at cost less accumulated depreciation. Depreciation is provided on all such assets on a straight-line basis at a rate of 20%, in order to write them off over their expected useful lives.

The freehold property has an estimated useful life that renders the associated depreciation to be immaterial, and accordingly no provision for depreciation is made. This asset is subject to regular reviews to consider whether any material increase or impairment in its value has occurred. In the year under review, the trustees have concluded that the book value based on a revaluation carried in a prior year is reasonable, so no adjustment has been made.

(e) Going concern

At the time of approving the accounts, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees have continued to use the going concern basis of accounting in preparing the accounts.

**MAYFLOWER CHRISTIAN BOOKSHOP**

(7)

**Notes to the Financial Statements for the Year ended 31 March 2021 (Cont.)**

2. Cost of Generating Funds	2021	2021	2021	2020	2020	2020
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	£	£	£	£	£	£
Advertising	255	-	<b>255</b>	203	-	203
Fundraising trading: cost of goods sold	2,281	-	<b>2,281</b>	3,648	-	3,648
	<b>2,536</b>	-	<b>2,536</b>	<b>3,851</b>	-	<b>3,851</b>
<b>3. Charitable Activities</b>						
<u>Core Costs</u>						
Christian books & related expenses	4,395	-	<b>4,395</b>	6,495	493	6,988
Staff costs	7,939	-	<b>7,939</b>	8,610	-	8,610
	<b>12,334</b>	-	<b>12,334</b>	<b>15,105</b>	<b>493</b>	<b>15,598</b>
<u>Support Costs</u>						
Rates & Water	548	-	<b>548</b>	1,656	-	1,656
Light & Heat	1,489	-	<b>1,489</b>	2,402	-	2,402
Cleaning & Refuse collection	43	-	<b>43</b>	100	-	100
Building & equipment maintenance	13,604	-	<b>13,604</b>	2,712	-	2,712
Insurance	2,951	-	<b>2,951</b>	1,647	-	1,647
Photocopier & printing costs	341	-	<b>341</b>	837	-	837
Bank charges	96	-	<b>96</b>	-	-	-
Depreciation	599	-	<b>599</b>	599	-	599
	<b>19,671</b>	-	<b>19,671</b>	<b>9,953</b>	-	<b>9,953</b>
<u>Administration Expenses</u>						
Telephone & internet	445	-	<b>445</b>	441	-	441
Miscellaneous	21	-	<b>21</b>	109	-	109
Independent Examination	540	-	<b>540</b>	525	-	525
	<b>1,006</b>	-	<b>1,006</b>	<b>1,075</b>	-	<b>1,075</b>
	<b>33,011</b>	-	<b>33,011</b>	<b>26,133</b>	<b>493</b>	<b>26,626</b>

**MAYFLOWER CHRISTIAN BOOKSHOP**

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**Notes to the Financial Statements for the Year ended 31 March 2021 (Cont.)**

	<b>2021</b>	<b>2021</b>	<b>2021</b>	<b>2020</b>	<b>2020</b>	<b>2020</b>
	<u>Unrestricted</u>	<u>Restricted</u>	<u>Total</u>	<u>Unrestricted</u>	<u>Restricted</u>	<u>Total</u>
	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
<b>4. Employees</b>						
Wages and Salaries	9,069	-	<b>9,069</b>	8,538	-	8,538
Pension scheme costs	85	-	<b>85</b>	72	-	72
Less: JRS receipts	(1,215)	-	<b>(1,215)</b>	-	-	-
	<b>7,939</b>	-	<b>7,939</b>	<b>8,610</b>	-	<b>8,610</b>

The average number of employees was 1 (2020, 1).

**5. Trustees**

None of the trustees (or any persons connected with them) received any remuneration during the year. Expenses incurred on behalf of the charity totalling £nil were paid to 1 trustee (2020: £nil).

**6. Fixed Assets**

	<u>Freehold</u>	<u>Furniture</u>	<u>Other</u>	<u>Total</u>
	<u>Property</u>	<u>&amp; Fittings</u>	<u>Equipment</u>	
<u>Cost</u>				
Brought forward	200,000	3,122	22,252	225,374
Additions	-	-	-	-
Disposals	-	-	-	-
Carried forward	<b>200,000</b>	<b>3,122</b>	<b>22,252</b>	<b>225,374</b>
<u>Depreciation</u>				
Brought forward	-	3,122	20,756	23,878
Charge for the Year	-	-	599	599
Written out on disposals	-	-	-	-
Carried forward	<b>-</b>	<b>3,122</b>	<b>21,355</b>	<b>24,477</b>
Net Book Value, 31/03/21	<b>200,000</b>	<b>-</b>	<b>897</b>	<b>200,897</b>

**MAYFLOWER CHRISTIAN BOOKSHOP**

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**Notes to the Financial Statements for the Year ended 31 March 2021 (Cont.)**

**6. Fixed Assets (continued)**

	<u>Freehold Property</u>	<u>Furniture &amp; Fittings</u>	<u>Other Equipment</u>	<u>Total</u>
Net Book Value, 31/03/20	200,000	-	1,496	201,496
<u>Net book value 2021 represented by:</u>				
Unrestricted Funds	-	-	897	897
Restricted Funds	200,000	-	-	200,000
	<u>200,000</u>	<u>-</u>	<u>897</u>	<u>200,897</u>

	<b>2021</b> <u>Unrestricted</u> £	<b>2021</b> <u>Restricted</u> £	<b>2021</b> <u>Total</u> £	<b>2020</b> <u>Unrestricted</u> £	<b>2020</b> <u>Restricted</u> £	<b>2020</b> <u>Total</u> £
<b>7. Stocks</b>						
Books & other zero-rated items	19,603	-	19,603	19,419	-	19,419
Stationery (Standard-rated for VAT)	1,882	-	1,882	2,150	-	2,150
	<u><b>21,485</b></u>	<u>-</u>	<u><b>21,485</b></u>	<u>21,569</u>	<u>-</u>	<u>21,569</u>

**8. Debtors**

Trade Debtors less doubtful debts	118	-	118	56	-	56
VAT Refund due	2,212	-	2,212	-	-	-
Other debtors & Prepayments	346	-	346	1,189	-	1,189
Gift Aid refund due	178	-	178	103	-	103
	<u><b>2,854</b></u>	<u>-</u>	<u><b>2,854</b></u>	<u>1,348</u>	<u>-</u>	<u>1,348</u>

**9. Creditors**

Trade and other Creditors	1,686	-	1,686	2,136	-	2,136
Other taxes & social security	-	-	-	36	-	36
Accruals	540	-	540	525	-	525
	<u><b>2,226</b></u>	<u>-</u>	<u><b>2,226</b></u>	<u>2,697</u>	<u>-</u>	<u>2,697</u>

**MAYFLOWER CHRISTIAN BOOKSHOP**

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**Notes to the Financial Statements for the Year ended 31 March 2021 (Cont.)****10. Restricted Funds**Endowment Fund

This fund holds the freehold property at 114, Spring Road, Bitterne, Southampton.

Mayflower Bible Notes and Lessons Fund

To finance the production and distribution of Mayflower Bible Notes.

Fund Name	2021	2021	2021	2021	2021	2020	2020	2020	2020	2020
	B/f £	Movement in Resources Incoming    Outgoing £            £		Fund Transfers £	C/f £	B/f £	Movement in Resources Incoming    Outgoing £            £		Fund Transfers £	C/f £
Endowment Fund	200,000	-	-	-	200,000	200,000	-	-	-	200,000
New equipment fund	-	-	-	-	-	1,250	-	-	(1,250)	-
Mayflower Bible Notes & Lessons	211	82	-	-	293	643	61	(493)	-	211
	<b>200,211</b>	<b>82</b>	<b>-</b>	<b>-</b>	<b>200,293</b>	<b>201,893</b>	<b>61</b>	<b>(493)</b>	<b>(1,250)</b>	<b>200,211</b>

**11. Related party transactions**

During the year under review the charity received grants totalling £nil (2020: £nil) from Spring Road Evangelical Church, a church of which all of the charity's trustees are members.

In the year, the charity sold items to the value of £444 (2020: £1,461) to the church.

At 31 March 2021, the church owed the charity £57 (2020: £288).

**MAYFLOWER CHRISTIAN BOOKSHOPS  
CHARITY TRUST**

**TRADING AS**

**MAYFLOWER CHRISTIAN BOOKSHOP**

**FINANCIAL STATEMENTS FOR THE YEAR ENDED  
31 MARCH 2021**

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**MAYFLOWER CHRISTIAN BOOKSHOPS CHARITY TRUST**  
**TRADING AS MAYFLOWER CHRISTIAN BOOKSHOP**  
**TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2021**

The Trustees have pleasure in presenting their report and the Financial Statements of the Charity for the year ended 31 March 2021.

**Reference and Administrative Details of the Charity**

The charity's full name is The Mayflower Christian Bookshops Charity Trust. Its registration number with the Charity Commission is 282845. The principal office of the charity is: 114 Spring Road, Bitterne, Southampton, SO19 2QB.

The charity Trustees during the year were as follows:-

Mr R Patten  
Pastor M Stocker (Chairman)  
Mr M Taylor

**Structure, Governance & Management**

The governing documents of the charity comprise a Deed of Covenant dated 31 March 1977 and a Trust Deed dated 17 March 1981.

Recommendations as to suitable trustees may be made by officers and members of Spring Road Evangelical Church. The actual selection and appointment is then made by the existing Trustees.

The charity is managed by a part-time Bookshop Manager, who is appointed by the trustees and supported by approximately 12 volunteers all of whom are members of, or associated with, Spring Road Evangelical Church.

**Objects and Activities**

The objects of the Charity are the advancement of the Christian faith by the establishment of a Christian Bookshop or Bookshops for the sale and distribution of Christian books and literature; and to prepare, print, publish and sell, wholesale or retail, such Christian books and literature.

**Achievements and Performance**

The charity has continued its work of distributing Bibles, good Christian books and other literature, Sunday School materials and Day School Resources Manuals.

**MAYFLOWER CHRISTIAN BOOKSHOPS CHARITY TRUST**  
**TRADING AS MAYFLOWER CHRISTIAN BOOKSHOP**  
**TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2021 (Continued)**

**Achievements and Performance (cont.)**

For much of the year under review, the charity's shop was affected by the impact of the coronavirus pandemic, as a result of which it had to close for a period. However, the shop was able to re-open once the lockdown was lifted, and the adverse effects of the lockdown were offset by government grants.

**Public Benefit**

In carrying out its activities in the year under review, the trustees have had regard to the public benefit guidance issued by the Charity Commission, and are satisfied that the activities mentioned above have all been for the public benefit.

**Financial Review**

The results for the period are set out on page 4. The Trustees regularly review the reserves of the charity to ensure that sufficient liquid funds are available to meet ongoing obligations, maintaining the deposit account for emergency reserves, after which the assets would be used for collateral. A buffer loan, initially £2,000, is available from Spring Road Evangelical Church.

**Investment Policy**

The Charity has insufficient monies available for investment purposes to warrant a formal investment policy at the present time.

**Grants Policy**

Discounts are given on purchases made by pastors, students studying for the Christian ministry and Christian organisations.

Registered Office:  
114, Spring Road  
Bitterne  
Southampton, SO19 2QB

By Order of the Trustees

Trustee

Date: 20 January 2022

**INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF  
MAYFLOWER CHRISTIAN BOOKSHOPS CHARITY TRUST  
TRADING AS MAYFLOWER CHRISTIAN BOOKSHOP**

I report on the accounts of the charity for the year ended 31 March 2021 set out on pages 4 to 10.

**Respective responsibilities of trustees and independent examiner**

The charity's trustees are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year (under section 44(2) of the Charities Act 2011 (the 2011 Act)) and that an independent examination is needed.

It is my responsibility to:

- Examine the accounts under section 145 of the 2011 Act;
- To follow the procedures laid down in the General Directions given by the Charity Commissioners under section 145 (5) (b) of the 2011 Act; and
- To state whether particular matters have come to my attention.

**Basis of independent examiner's report**

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. 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 seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

**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 give 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.

David Cooke MA (Oxon) FCA FCIE  
David Cooke and Co.,  
Chartered Accountants  
5 Briar Close,  
Banbury  
Oxon OX16 9DS

20 January 2021