

**MARCH CHRISTIAN BOOKSHOP**

**Trustees' Report  
and  
Accounts  
For the year ended 31 August 2021**

**Whitings LLP  
Chartered Accountants  
The Old School House  
Dartford Road  
March  
Cambs  
PE15 8AE**

**MARCH CHRISTIAN BOOKSHOP**

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF**  
**MARCH CHRISTIAN BOOKSHOP**

I report on the Accounts of the Trust for the year ended 31 August 2021 which are set out on pages 2 to 7.

**Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the Accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Act) and that an independent examination is required.

It is my responsibility to:

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

**Basis of independent examiner's report**

My examination was carried out in accordance with General Directions given by the Charity Commission. 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**

In connection with 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 130 of the 2011 Act; and
- to prepare Accounts which accord with the accounting records

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.

Date: 16-8-2022

*M. Haydon*

**M N Haydon**  
**Chartered Accountant**  
**Advisor at Whitings LLP**  
**The Old School House**  
**Dartford Road**  
**March Cambs**  
**PE15 8AE**

## MARCH CHRISTIAN BOOKSHOP

Address of Charity: 11 Woodlands Avenue,  
March,  
Cambs.  
PE15 9PA

Trustees: Mrs. M. Ford  
D. G. Fuller Esq.  
Mrs. R. Fuller

Honorary Treasurer: M. T. Ford Esq

Bankers: Lloyds Bank Plc,  
High Street,  
March,  
Cambs.

Independent Examiner: M. N. Haydon Esq., CA  
Whitings LLP,  
The Old School House,  
Dartford Road,  
March,  
Cambs.  
PE15 8AE

Registered Charity  
Number: 285270

## **MARCH CHRISTIAN BOOKSHOP**

### **REPORT OF THE TRUSTEES** **For the year ended 31 August 2021**

#### **Legal Background**

The organisation is a registered charity governed by a Deed of Declaration of Trust dated 23rd July 1982.

#### **Objectives**

The advancement of the Christian religion in the town of March particularly the selling of Christian literature, materials and audio and visual aids.

#### **Review of the Developments, Activities and Achievements**

- The Charity operates from its premises at 19A Station Road, March. This year there was a Manager and a number of part time members of staff, all unpaid, also a number of volunteers and helpers.
- The Trustees and the committee have communicated and have met informally throughout the year to discuss all relevant and prevailing issues, keeping in mind the Charity Commission's guidance on public benefit. Also to check on the objectives and any new development or plans to put into effect.
- The Trustees would like to put on record their thanks for the help received from a number of faithful volunteers and helpers who contribute towards the smooth running of the shop.
- As in other years the Charity was able to supply local church book agents with literature, cards and miscellaneous supplies. Also to attend various events and Church functions in co-operation with clergy, pastors, schools etc in March and surrounding area with book talks and book stalls. Like other establishments the shop was closed during lockdown.
- The shop has built up over almost twenty-eight years since opening at Station Road and has a considerable reputation for service to the town of March for equipping churches, chapels, fellowships and their congregations with resources. The aim of the Charity is to increase this service as and where possible.
- The refreshment area in the shop has served as a valuable meeting place for regular customers, church members together with customers from the wider community who have enjoyed good service and a Christian Witness.

## MARCH CHRISTIAN BOOKSHOP

### REPORT OF THE TRUSTEES (CONTINUED)

For the year ended 31 August 2021

#### **Statement of Trustees Responsibilities**

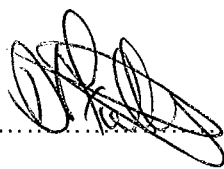
The Charities Act 2011 requires the trustees to prepare financial statements for each financial year which give a true and fair view of the excess of receipts over payments or excess of payments over receipts of the charity for that year.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for the safeguarding of the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

#### **Reserves Policy**

It is the Trustees aim to hold reserves sufficient to adequately stock the bookshop and to additionally hold a modest amount equivalent to approximately six months shop operating expenses to provide reasonable medium term financial stability.

  
..... Treasurer  
For and on behalf of the Trustees

  
..... Chairman

Date: 13<sup>th</sup> August 2022

# MARCH CHRISTIAN BOOKSHOP

## RECEIPTS AND PAYMENTS ACCOUNT

For the year ended 31 August 2021

	Restricted Fund	Unrestricted Fund 2021 £	2020 £
<u>RECEIPTS</u>			
Grants and Donations	-	1,771	1,975
Covid-19 grant from FDC	-	13,907	10,000
Sales of Books and Other Goods	-	<u>15,959</u>	<u>15,800</u>
<u>TOTAL RECEIPTS</u>	-	31,637	26,775
<u>PAYMENTS</u>			
Cost of Sales			
Purchases of Goods for resale		10,948	9,996
Stocks at 01.09.2020		24,828	25,527
Stocks at 31.08.2021		<u>(24,200)</u>	<u>(24,828)</u>
		11,582	10,695
Rent		6,000	6,000
Rates		-	-
Lighting and Heating Costs		1,394	1,273
Insurance		640	639
Shop Repairs and Maintenance		373	188
Music License		213	430
Telephone and Internet		388	342
Stationery, Postages and Sundries		737	342
Bank Charges		520	397
Accountancy Fees		-	576
Fixed asset purchases		-	-
Conference Expenses		-	-
Staff wages		-	-
Income tax paid		-	-
Donations		-	<u>30</u>
<u>TOTAL PAYMENTS</u>	-	21,847	20,912
<u>NET RECEIPTS (PAYMENTS) for the year</u>	-	9,790	6,863
<u>ACCUMULATED FUND at 31 August 2020</u>		<u>43,147</u>	<u>36,284</u>
<u>ACCUMULATED FUNDS at 31 August 2021</u>		<u>52,937</u>	<u>43,147</u>

The notes on page 7 form part of these Accounts

# MARCH CHRISTIAN BOOKSHOP

## STATEMENT OF ASSETS AND LIABILITIES

As at 31 August 2021

	2021	2020
	£	£
<u>MONETARY ASSETS</u>		
Stocks	24,200	24,828
Bank and Cash Balances:-		
Lloyds TSB Bank Plc		
Current Account	28,585	18,095
Cash in Hand	<u>152</u>	<u>224</u>
	52,937	43,147
	<hr/>	<hr/>
<u>REPRESENTED BY:</u>		
Unrestricted General Fund	52,937	43,147
	<hr/>	<hr/>
Other General Purposes Fund		
Monetary Assets:-		
Debtors Trading Activities	151	1,035
Supplier credit notes	-	-
Liabilities:		
Trade creditors	1,123	505
Accountancy fees accrual	600	600
<u>NON-MONETARY ASSETS</u>		
Held for functional use:		
Shop Furniture and Equipment		
Chairs, Tables, Microwaves, Carpet Tiles,		
Computer, Television, Intruder Alarm costs		
since 1.8.92	5,769	5,769

The notes on page 7 form part of these Accounts

## **MARCH CHRISTIAN BOOKSHOP**

### **NOTES TO THE ACCOUNTS** **For the year ended 31 August 2021**

#### **1. RELATED PARTIES**

The related parties of the Charity are its trustees and Mr. M. T. Ford, treasurer, former trustee and the husband of one of the trustees.

During the year the trustees received no remuneration from the Charity (2020: £nil).

Transactions with related parties during the year amounted to £nil (2020: £nil).