

# Calne Christian Bookshop

Report and Accounts

Year ended 28th February 2025

Stewardship   
*Active generosity*

1 Lamb's Passage, London EC1Y 8AB  
[www.stewardship.org.uk](http://www.stewardship.org.uk)

**CALNE CHRISTIAN BOOKSHOP**  
**LEGAL & ADMINISTRATIVE DETAILS**  
**FOR THE YEAR ENDED 28TH FEBRUARY 2025**

ADDRESS FOR CORRESPONDENCE	16 Phelps Parade Calne SN11 0HA
GOVERNING DOCUMENT	Declaration of Trust dated 7th December 1987
CHARITY REGISTRATION NUMBER	298889
TRUSTEES RESPONSIBLE FOR MANAGING THE CHARITY	Ruth Richards Malcolm Henry Jarvis Roy Brookman (Deceased April 2025)
INDEPENDENT EXAMINER	Sarah Crispin ACA Stewardship 1 Lamb's Passage LONDON EC1Y 8AB

**INDEX**

Page 1	Legal & Administrative Details
Pages 2-3	Trustees' Report
Page 4	Independent Examiner's Report
Page 5	Receipts and Payments Account
Page 6	Statement of Assets & Liabilities
Page 7	Notes to the Accounts

# **Calne Christian Bookshop**

## **REPORT OF THE TRUSTEES**

### **FOR THE YEAR END 28TH FEBRUARY 2025**

The Trustees have pleasure in submitting the Report and Accounts for the year ended 28th February 2025.

#### **Objects of the charity**

The charity, is governed by a trust deed and is constituted as a trust . The charity's principal objects, as set out in the governing document, can be summarised as:

Advancement of the Christian Faith by:

- a) Selling, producing, acquiring, publishing and disseminating Christian literature of all kinds and
- b) Selling, producing, acquiring, publishing and disseminating Christian records, cassettes, CDs etc. and other forms of visual aids.

#### **Summary of the charity's main activities and achievements**

To further the above objects and vision, the charity's main activities and achievements were as follows:

The Charity is a Bookshop retailing Christian books, Bibles and resources together with greetings cards, crafts and gifts with a largely Christian theme. Also to some extent a meeting place and source of information regarding churches and Christian activities in the town of Calne and surrounding area.

The bookshop has been based in the Zion Chapel, and a licence to occupy a part of the building was on the basis that it would continue to function as a church. Sadly, a point was reached where the Zion Chapel was no longer able to function as a church, due to dwindling numbers, and had to close. The building is owned by the Grace Baptist Trust (GBT). The bookshop trustees have been allowed to continue to occupy the building and were invited consider taking on the whole building. A business plan was prepared which showed that the bookshop could insure and maintain the building for a few years, but this would exhaust its own reserves unless additional income could found. In the course of this process it became clear that it would not be expedient or proper use of trusts funds to deplete them without some longer term benefit. The trustees could not accept the terms GBT were proposing. As a result the premises have to be vacated by 23<sup>rd</sup> January 2026. The last day of trading will be 19<sup>th</sup> December 2025.

In planning the activities the Trustees have applied the guidance on public benefit issued by the Charity Commission.

#### **Financial review**

During the year income increased by £4,193, to £27,420, and expenditure decreased by £5,561, to £21,595. As a result the cash held by the charity increased by £5,825, to £45,014, of which £45,014 is unrestricted and can be used for any charitable purpose.

#### **Reserves policy**

The trustees aim to maintain free reserves equivalent to approximately six months of the charity's unrestricted annual operating costs. Currently this is approximately £10,721. This level of reserves is deemed sufficient to provide a contingency against a sudden reduction in income and to cover unexpected, essential costs, such as emergency building maintenance. At the end of the period, unrestricted cash at bank was £45,014 and the reserves policy was met.

**Governance**

Responsibility for the day to day operation of the charity has been delegated to a management team led by Ruth Richards a trustee.

**Organisational structure**

The bookshop operates on a day to day basis under the management team of two, including a trustee. They are assisted by a team of over ten volunteers including the treasurer who is responsible for the financial

**Relationships with other charities and related parties**

The bookshop is supported by local churches to which many of the volunteers belong.

**Risk statement**

The charity is exposed to various risks - be they operational, financial or reputational. The trustees rely on the treasurer to review the charity's activities regularly to identify significant risks and, where possible, advise the appropriate measures to mitigate those risks.

**Responsibilities of trustees**

Charity law requires us as Trustees to prepare financial statements for each accounting year which record the receipts and payments of the charity for the year.

We are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable us to ensure that the financial statements comply with the Charities Act 2011.

We also have a responsibility to safeguard the assets of the charity and to take reasonable steps to prevent fraud or any other irregularities.

**Approval**

This report was approved by the trustees and signed on their behalf by:

*Ruth E Richards*

Ruth E Richards [Dec 17, 2025 20:16:59 GMT] .....

Ruth Richards

Date: Dec 17, 2025

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF

### CALNE CHRISTIAN BOOKSHOP

I report to the trustees on my examination of the accounts of Calne Christian Bookshop ('the charity') for the year ended 28th February 2025 on pages 5 to 7 following.

#### **Responsibilities and basis of report**

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

I report in respect of my examination of the charity'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 2011 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 giving me cause to believe that in any material respect:

1. accounting records were not kept in accordance with section 130 of the 2011 Act; or
2. 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.

*Sarah Crispin*  
Sarah Crispin (Dec 22, 2025 13:25:15 GMT)

Sarah Crispin ACA  
Stewardship  
1 Lamb's Passage  
LONDON  
EC1Y 8AB

Date: Dec 22, 2025

**CALNE CHRISTIAN BOOKSHOP**  
**RECEIPTS AND PAYMENTS ACCOUNT**  
**FOR THE YEAR ENDED 28TH FEBRUARY 2025**

	Notes	Unrestricted Funds		Restricted Funds	2025	2024
		General Funds	Designated Funds			
		£	£	£	£	£
<b>Income receipts</b>						
Sales		27,420	-	-	27,420	23,227
		-	-	-	-	-
<b>Total receipts</b>		<u>27,420</u>	<u>-</u>	<u>-</u>	<u>27,420</u>	<u>23,227</u>
<b>Payments</b>						
Payments in relation to charitable activities undertaken directly	2	21,595	-	-	21,595	27,156
<b>Total payments</b>		<u>21,595</u>	<u>-</u>	<u>-</u>	<u>21,595</u>	<u>27,156</u>
Net of receipts / (payments) before		5,824	-	-	5,824	(3,930)
Transfers between funds		-	-	-	-	-
<b>Net movement in funds</b>		<u>5,824</u>	<u>-</u>	<u>-</u>	<u>5,824</u>	<u>(3,930)</u>
Cash funds as at last year end		39,189	-	-	39,189	43,119
<b>Cash funds at this year end</b>	A	<u>45,014</u>	<u>-</u>	<u>-</u>	<u>45,014</u>	<u>39,189</u>

The notes on page 7 form part of these accounts.

**CALNE CHRISTIAN BOOKSHOP**  
**STATEMENT OF ASSETS AND LIABILITIES**  
**AS AT THE YEAR ENDED 28TH FEBRUARY 2025**

	Notes	Unrestricted Funds		Restricted funds	2025	2024
		General funds	Designated funds			
		£	£	£	£	£
<b>A Cash funds</b>						
Cash at bank with immediate access		44,735	-	-	44,735	38,733
Petty cash		279	-	-	279	456
		<u>45,014</u>	<u>-</u>	<u>-</u>	<u>45,014</u>	<u>39,189</u>
<b>B Liabilities</b>						
<b>Falling due within one year</b>						
Fee for Independent Examination		690	-	-	690	-
		<u>690</u>	<u>-</u>	<u>-</u>	<u>690</u>	<u>-</u>
<b>C Assets retained for charity's own use</b>						
				Fund to which asset belongs		
Stock of books, bibles, CDS, cards and gifts				General		

The bookshop holds a stock of goods for sale, however the items held are of varying age and it is not possible to accurately give a value for the stock.

The accounts were approved by the trustees and signed on their behalf by:

Ruth E Richards

Ruth E Richards (Dec 17, 2025 20:16:59 GMT)

Ruth Richards

Date: Dec 17, 2025

The notes on page 7 form part of these accounts.

**CALNE CHRISTIAN BOOKSHOP**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 28TH FEBRUARY 2025**

**1 Accounting policies**

The accounts have been prepared on a receipts and payments basis and comprise a statement that shows the charity's receipts and payments, a statement that summarises the charity's assets and liabilities and related notes. The accountancy profession have determined that only accounts prepared in accordance with applicable accounting standards present a 'true and fair' view and, as these receipts and payments accounts have not (and cannot) be prepared in accordance with accounting standards, these accounts do not present (and are not intended to present) a 'true and fair' view of the charity's financial activities and state of affairs.

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity. Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. Restricted funds are donations which are to be used in accordance with specific restrictions imposed by donors; they include donations received from appeals for specific activities or projects.

	<u>Unrestricted Funds</u>		Restricted	2025	2024
	General	Designated	Funds		
	funds	funds			
	£	£	£	£	£
<b>2 Payments in relation to charitable activities undertaken directly</b>					
Purchases for sales	15,933	-	-	15,933	18,799
Card fees	1,085	-	-	1,085	1,128
Utilities	1,529	-	-	1,529	1,158
Business Rates	38	-	-	38	36
Phone/Broadband	790	-	-	790	794
Insurance	936	-	-	936	753
Insurance contribution to Zion Chapel	-	-	-	-	3,957
Building Repairs and maintenance	691	-	-	691	106
Other	593	-	-	593	425
	<u>21,595</u>	<u>-</u>	<u>-</u>	<u>21,595</u>	<u>27,156</u>