

SECOND CHURCH OF CHRIST, SCIENTIST, LONDON

England & Wales · Charity number 1084322

Details

Other names	SCCS READING ROOM
Status	Registered
Legal form	Other
Registered	2001-01-04
Register	View on the Charity Commission register

Contact

Address	104 Palace Gardens Terrace London Greater London W8 4RT
Phone	02072292682
Email	clerk@secondchurchlondon.org
Website	www.secondchurchlondon.org

Activities

Objects: THE OBJECT OF THE CHURCH IS TO SPREAD AND MAINTAIN THE TEACHINGS OF THE CHRISTIAN SCIENCE AS FOUND IN THE BIBLE, IN SCIENCE AND HEALTH AND KEY TO THE SCRIPTURES, BY MARY BAKER EDDY, THE DISCOVERER AND FOUNDER OF CHRISTIAN SCIENCE.

Activities: Sunday and Wednesday services throughout the year. Sunday School and Youth discussion groups. Bookshop on premises selling Christian Science literature - also a study centre (online as well) with special events. Public lectures 4-5 times annually. www.secondchurchlondon.org

Classification

- **How:** Provides Buildings/facilities/open Space
- **What:** Religious Activities
- **Who:** The General Public/mankind

Geography

- **Area of benefit:** GREATER LONDON
- Throughout London

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£458,937	£147,543	-	-
2023-12-31	£295,783	£123,991	-	-
2022-12-31	£286,027	£104,357	-	-
2021-12-31	£231,289	£89,698	-	-
2020-12-31	£262,949	£108,908	-	-

Trustees

Name	Role	Appointed
Amina Hassan		2020-01-05
FRANCOISE ANDRE		2015-07-31
PHILIP WYLIE		2019-07-07

SECOND CHURCH OF CHRIST, SCIENTIST, LONDON

England & Wales - Charity number 1084322

Accounts

SECOND CHURCH OF CHRIST, SCIENTIST, LONDON

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

SECOND CHURCH OF CHRIST, SCIENTIST, LONDON

CHARITY INFORMATION

Trustees	Francoise Andre Philip Wylie Amina Hassan
Treasurer	Eduardo Rubio
Clerk	Francoise Andre
Charitable Trust Number	1084322
Principal Address	104 Palace Garden Terrace London W8 4RT
Independent Examiner	Katz Cunningham Ltd Chartered Certified Accountants 135 Notting Hill Gate London W11 3LB
Bankers	CAF Bank Ltd 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4JQ

The Trustees present their report and accounts for the year ended 31 December 2024. The Trustees for this church are known in the by-laws as "The Board".

Constitutional information

Second Church of Christ, Scientist, London is a registered charitable trust number 1084322. It is a branch of The Mother Church, The First Church of Christ, Scientist, in Boston, Massachusetts. The church is constituted by the by-laws.

Objectives organisation and activities

The object of this church is to spread and maintain the teachings of Christian Science as found in the bible, *Science and Health with Key to the Scriptures*, by Mary Baker Eddy, the Discoverer and Founder of Christian Science, and to maintain the advancement of Christian Science in any manner which will be charitable at law and in particular for the purposes of Second Church of Christ, Scientist, London.

Review of Progress and Achievements

The church accounts included with this report show that taking one year with another there is a matching of receipts and payments, and the balance at the bank at the end of the year is sufficient to meet the foreseeable requirements.

Risk management

The trustees actively review the major risk which the charity faces on a regular basis and believe that maintaining reserves at their current levels, combined with an annual review of the controls over key financial systems, will provide sufficient resources in the event of adverse conditions. The trustees have also examined other operational and business risks faced by the Charity and confirm that they have established systems to mitigate any significant risks.

Basis of preparation of the financial statements

These financial statements are prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's trust deed, the Charities Act 2011, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland published on 16 July 2014.

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales require the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- a) select suitable accounting policies and then apply them consistently;
- b) observe the methods and principles in the Charities Statement of Recommended Practice
- c) make judgements and estimates that are reasonable and prudent
- d) state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements.; and
- e) prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, Accounting and Reporting by Charities Statement of Recommended Practice applicable to Charities preparing their accounts in accordance with the Financial Reporting Standard (FRS 102), the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

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Those who have served as members of the Board during the year and their period of service is shown below. Appointment of the Board and custodian trustees is made by election in accordance with the by-laws and the charity holds its AGM in July when a rotation of Trustees takes place in accordance with the by-laws.

The Board

Francoise Andre
Philip Wylie
Amina Hassan

Approval

The report of the Trustees was approved by the board and signed on their behalf.

Date: 28.9.25. Chairman 

SECOND CHURCH OF CHRIST, SCIENTIST, LONDON

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

Of Second Church of Christ, Scientist, London

We report on the accounts of the Church for the year ended 31 December 2024, which are set out on pages 5 to 8.

Respective Responsibilities of the Trustees and the Independent Examiner.

As the Trustees of the charity you are responsible for the preparation of the accounts; you consider that the audit requirement of section 144 of the Charities Act 2011 (The Act) does not apply and that an independent examination is needed.

It is our responsibility to:

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

Basis of the Examiner's Report

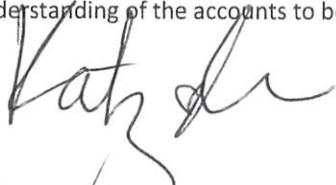
Our examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with these records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently we do not express an audit opinion on the view given by the accounts.

Independent Examiner's report

In connection with our examination, no matter has come to our attention which gives us reasonable cause to believe that in any material respect the requirements:

- a) to keep accounting records in accordance with Section 130 of the Act and
- b) to prepare accounts which accord with the accounting records and
- c) to comply with the accounting requirements of the 2011 Act;

have not been met, to which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Katz Cunningham Ltd
Chartered Certified Accountants
135 Notting Hill Gate
London W11 3LB

Dated:20/9/2025

SECOND CHURCH OF CHRIST, SCIENTIST, LONDON

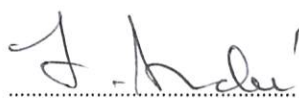
STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR TO 31ST DECEMBER 2024

	2024		2023
	£	£	£
Incoming resources			
Collections and Donations	2,640		3,032
	-		-
		2,640	3,032
Other Income			
Investment income	50,999		29,558
Investment income -Endowment fund	60,341		-
Rent received	344,957		263,193
		456,297	292,751
Total Income		458,937	295,783
<u>Less: Expenses</u>			
Light, heat & water rates	23,230		21,680
Insurance	8,151		7,198
Cleaning	20,629		18,338
Repairs & renewals - Building & Equipment	16,047		13,054
Equipment, Furniture & supplies	1,330		503
Organ, piano Repairs and tuning	1,496		240
Salaries & honoraria	51,459		40,678
Reading room expenses and literature	2,958		2,004
COP - Pro Rata	540		490
Clerk and Treasurer Consumables	147		1,529
Telephone & Internet	1,311		1,345
Advertising & promotion	676		1,307
Lecture and community expenses	6,249		3,968
Gardening expenses	2,435		2,406
Bank charges	65		80
Legal and Professional fees	35		5,950
Board expenses	39		-
Donations	7,829		-
Accountancy and Book keeping fees	2,917		3,221
		147,543	123,991
Surplus of Income / (Expenditure) for the year		311,394	171,792
Fund balance brought forward 1.1.24		1,838,963	1,667,171
Fund Balance Carried forward 31.12.24		2,150,357	1,838,963

SECOND CHURCH OF CHRIST, SCIENTIST, LONDON

STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2024

	2024	2023
	£	£
Current Assets		
Other debtors	-	85
Cash at bank	1,874,062	1,522,802
Cash Reserve Fund	364,415	350,722
	<u>2,238,477</u>	<u>1,873,609</u>
Current Liabilities		
Other Creditors and Accruals	8,555	8,396
Deferred Income	79,565	26,250
	<u>88,120</u>	<u>34,646</u>
Net Current Assets	<u>2,150,357</u>	<u>1,838,963</u>
	<u>2,150,357</u>	<u>1,838,963</u>
 Represented by:		
Accumulated Funds	<u>2,150,357</u>	<u>1,838,963</u>


..... Françoise Andre

Dated: 28.9.25

The financial statements were approved by the Board and signed on their behalf by:

The notes on page 7 and 8 form part of the financial statements

SECOND CHURCH OF CHRIST, SCIENTIST, LONDON

NOTES TO THE FINANCIAL STATEMENTS - YEAR ENDED 31 DECEMBER 2024

1. Accounting Policies

(a) Basis of preparation and assessment of going concern

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The trustees consider that there are no material uncertainties about the Church's ability to continue as a going concern. Sufficient reserves are held to maintain the operating activities whilst future income from charitable operations is sought.

The trust constitutes a public benefit entity as defined by FRS 102.

The church having a gross income of more than £250,000 in the previous year, has prepared its accounts on the accruals concept and Statement of Recommended Practice (Charities SORP).

(b) Reconciliation with previous Generally Accepted Accounting Policy

In preparing the accounts, the trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102 a restatement of comparative items was considered. No restatement was required, as opening balances and net income and expenditure as reported under previous GAAP is the same as reported for comparatives in this years financial statements and accordingly no further reconciliation is provided.

INCOMING RESOURCES

Recognition of incoming resources

These are included in the Statement of Financial Activities (SoFA) when:

- a the charity becomes entitled to the resources
- b the trustees are virtually certain they will receive the resources
- c the monetary value can be measured with sufficient reliability

Grants and donations

Grants and donations are only included in the SoFA when the charity has unconditional entitlement to the resources.

Investment income

This is included in the accounts when receivable.

EXPENDITURE AND LIABILITIES

Liability recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

SECOND CHURCH OF CHRIST, SCIENTIST, LONDON

England & Wales - Charity number 1084322

Accounts

SECOND CHURCH OF CHRIST, SCIENTIST, LONDON

CHARITY INFORMATION

Trustees	Francoise Andre Philip Wylie Amina Hassan
Treasurer	Eduardo Rubio
Clerk	Francoise Andre
Charitable Trust Number	1084322
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Objectives organisation and activities

The object of this church is to spread and maintain the teachings of Christian Science as found in the bible, *Science and Health with Key to the Scriptures*, by Mary Baker Eddy, the Discoverer and Founder of Christian Science, and to maintain the advancement of Christian Science in any manner which will be charitable at law and in particular for the purposes of Second Church of Christ, Scientist, London.

Review of Progress and Achievements

The church accounts included with this report show that taking one year with another there is a matching of receipts and payments, and the balance at the bank at the end of the year is sufficient to meet the foreseeable requirements.

Risk management

The trustees actively review the major risk which the charity faces on a regular basis and believe that maintaining reserves at their current levels, combined with an annual review of the controls over key financial systems, will provide sufficient resources in the event of adverse conditions. The trustees have also examined other operational and business risks faced by the Charity and confirm that they have established systems to mitigate any significant risks.

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- a) select suitable accounting policies and then apply them consistently;
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Trustees known as The Board

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The Board

Francoise Andre
Philip Wylie
Amina Hassan

Approval

The report of the Trustees was approved by the board and signed on their behalf.

Date: 28.08.24

Chairman



SECOND CHURCH OF CHRIST, SCIENTIST, LONDON

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

Of Second Church of Christ, Scientist, London

We report on the accounts of the Church for the year ended 31 December 2023, which are set out on pages 5 to 8.

Respective Responsibilities of the Trustees and the Independent Examiner.

As the Trustees of the charity you are responsible for the preparation of the accounts; you consider that the audit requirement of section 144 of the Charities Act 2011 (The Act) does not apply and that an independent examination is needed.

It is our responsibility to:

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

Basis of the Examiner's Report

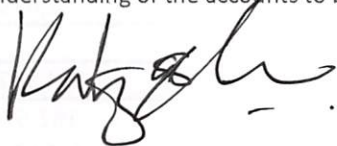
Our examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with these records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently we do not express an audit opinion on the view given by the accounts.

Independent Examiner's report

In connection with our examination, no matter has come to our attention which gives us reasonable cause to believe that in any material respect the requirements:

- a) to keep accounting records in accordance with Section 130 of the Act and
- b) to prepare accounts which accord with the accounting records and
- c) to comply with the accounting requirements of the 2011 Act;

have not been met, to which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Katz & Co (London) LLP
Chartered Accountants
135 Notting Hill Gate
London W11 3LB

Dated: 28/8/2024

SECOND CHURCH OF CHRIST, SCIENTIST, LONDON


STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR TO 31ST DECEMBER 2023

	2023		2022
	£	£	£
Incoming resources			
Collections and Donations	3,032		2,367
	-		-
		3,032	2,367
Other Income			
Investment income	29,558		7,500
Rent received	263,193		276,160
		292,751	283,660
Total Income		295,783	286,027
Less: Expenses			
Light, heat & water rates	21,680		17,086
Insurance	7,198		6,270
Cleaning	18,338		16,804
Repairs & renewals - Building & Equipment	13,054		7,907
Equipment, Furniture & supplies	503		830
Organ Repairs and tuning	240		1,170
Salaries & honoraria	40,678		38,266
Reading room expenses and literature	2,004		7,040
COP - Pro Rata	490		476
Clerk and Treasurer Consumables	1,529		601
Telephone & Internet	1,345		1,175
Advertising & promotion	1,307		816
Lecture and community expenses	3,968		617
Gardening expenses	2,406		1,688
Bank charges	80		101
Legal and Professional fees	5,950		1,035
Accountancy and Book keeping fees	3,221		2,475
		123,991	104,357
Surplus of Income / (Expenditure) for the year		171,792	181,670
Fund balance brought forward 1.1.23		1,667,171	1,485,501
Fund Balance Carried forward 31.12.23		1,838,963	1,667,171

SECOND CHURCH OF CHRIST, SCIENTIST, LONDON

STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2023

	2023 £	2022 £
Current Assets		
Other debtors	85	-
Cash at bank	1,522,802	1,394,158
Cash Reserve Fund	350,722	348,240
	<u>1,873,609</u>	<u>1,742,398</u>
Current Liabilities		
Other Creditors and Accruals	8,396	6,015
Deferred Income	26,250	69,212
	<u>34,646</u>	<u>75,227</u>
Net Current Assets	1,838,963	1,667,171
	<u>1,838,963</u>	<u>1,667,171</u>
 Represented by:		
Accumulated Funds	<u>1,838,963</u>	<u>1,667,171</u>


..... Françoise André

Dated: 28.08.24

The financial statements were approved by the Board and signed on their behalf by: FRANÇOISE ANDRÉ

The notes on page 7 and 8 form part of the financial statements

SECOND CHURCH OF CHRIST, SCIENTIST, LONDON

NOTES TO THE FINANCIAL STATEMENTS - YEAR ENDED 31 DECEMBER 2023

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(a) Basis of preparation and assessment of going concern

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The trust constitutes a public benefit entity as defined by FRS 102.

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(b) Reconciliation with previous Generally Accepted Accounting Policy

In preparing the accounts, the trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102 a restatement of comparative items was considered. No restatement was required, as opening balances and net income and expenditure as reported under previous GAAP is the same as reported for comparatives in this years financial statements and accordingly no further reconciliation is provided.

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England & Wales - Charity number 1084322

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SECOND CHURCH OF CHRIST, SCIENTIST, LONDON

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2022

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The Board

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Philip Wylie
Amlna Hassan

Approval

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Date: 11.10.23

Chairman



SECOND CHURCH OF CHRIST, SCIENTIST, LONDON

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

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It is our responsibility to:

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

Basis of the Examiner's Report

Our 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 these records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently we do not express an audit opinion on the view given by the accounts.

Independent Examiner's report

In connection with our examination, no matter has come to our attention which gives us reasonable cause to believe that in any material respect the requirements:

- a) to keep accounting records in accordance with Section 130 of the Act and
- b) to prepare accounts which accord with the accounting records and
- c) to comply with the accounting requirements of the 2011 Act;

have not been met, to which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Katz & Co (London) LLP
Chartered Accountants
135 Notting Hill Gate
London W11 3LB

Dated: 11/10/2023

SECOND CHURCH OF CHRIST, SCIENTIST, LONDON


STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR TO 31ST DECEMBER 2022

	2022		2021	
	£	£	£	£
Incoming resources				
Collections and Donations	2,367		751	
	-		-	
		2,367		751
Other Income				
Investment income	7,500		7,850	
Furlough Grant	-		3,120	
Rent received	276,160		219,568	
		283,660		230,538
Total Income		286,027		231,289
Less: Expenses				
Light, heat & water rates	17,086		14,266	
Insurance	6,270		6,140	
Cleaning	16,804		9,288	
Repairs & renewals - Building & Equipment	7,907		3,536	
Equipment, Furniture & supplies	830		3,364	
Organ Repairs and tuning	1,170		1,576	
Salaries & honoraria	38,266		29,370	
Reading room expenses and literature	7,040		5,016	
COP - Pro Rata	476		510	
Clerk and Treasurer Consumables	601		413	
Telephone & Internet	1,175		1,112	
Advertising & promotion	816		939	
Lecture and community expenses	617		4,266	
Gardening expenses	1,688		2,945	
Bank charges	101		116	
Board expenses	-		32	
Legal and Professional fees	1,035		4,333	
Accountancy and Book keeping fees	2,475		2,476	
		104,357		89,698
Surplus of Income / (Expenditure) for the year		181,670		141,591
Fund balance brought forward 1.1.22		1,485,501		1,343,910
Fund Balance Carried forward 31.12.22		1,667,171		1,485,501

SECOND CHURCH OF CHRIST, SCIENTIST, LONDON

STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2022

	2022	2021
	£	£
Current Assets		
Other debtors	-	-
Cash at bank	1,394,158	1,211,796
Cash Reserve Fund	<u>348,240</u>	<u>348,239</u>
	<u>1,742,398</u>	<u>1,560,035</u>
Current Liabilities		
Other Creditors and Accruals	6,015	7,635
Deferred Income	<u>69,212</u>	<u>66,899</u>
	<u>75,227</u>	<u>74,534</u>
Net Current Assets	<u>1,667,171</u>	<u>1,485,501</u>
	<u>1,667,171</u>	<u>1,485,501</u>
 Represented by:		
Accumulated Funds	<u>1,667,171</u>	<u>1,485,501</u>


..... Andre Francoise

Dated: 11.10.23

The financial statements were approved by the Board and signed on their behalf by:

The notes on page 7 and 8 form part of the financial statements

SECOND CHURCH OF CHRIST, SCIENTIST, LONDON

NOTES TO THE FINANCIAL STATEMENTS - YEAR ENDED 31 DECEMBER 2022

1. Accounting Policies

(a) Basis of preparation and assessment of going concern

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The trustees consider that there are no material uncertainties about the Church's ability to continue as a going concern. Sufficient reserves are held to maintain the operating activities whilst future income from charitable operations is sought.

The trust constitutes a public benefit entity as defined by FRS 102.

The church having a gross income of more than £250,000 in the previous year, has prepared its accounts on the accruals concept and Statement of Recommended Practice (Charities SORP).

(b) Reconciliation with previous Generally Accepted Accounting Policy

In preparing the accounts, the trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102 a restatement of comparative items was considered. No restatement was required, as opening balances and net income and expenditure as reported under previous GAAP is the same as reported for comparatives in this years financial statements and accordingly no further reconciliation is provided.

INCOMING RESOURCES

Recognition of incoming resources

These are included in the Statement of Financial Activities (SoFA) when:

- a the charity becomes entitled to the resources
- b the trustees are virtually certain they will receive the resources
- c the monetary value can be measured with sufficient reliability

Grants and donations

Grants and donations are only included in the SoFA when the charity has unconditional entitlement to the resources.

Investment income

This is included in the accounts when receivable.

EXPENDITURE AND LIABILITIES

Liability recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

SECOND CHURCH OF CHRIST, SCIENTIST, LONDON

England & Wales - Charity number 1084322

Accounts

SECOND CHURCH OF CHRIST, SCIENTIST, LONDON

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2021

SECOND CHURCH OF CHRIST, SCIENTIST, LONDON

CHARITY INFORMATION

Trustees	Francoise Andre Philip Wylie Amina Hassan
Treasurer	Eduardo Rubio
Clerk	Francoise Andre
Charitable Trust Number	1084322
Principal Address	104 Palace Garden Terrace London W8 4RT
Independent Examiner	Katz & Co (London) LLP Chartered Accountants 135 Notting Hill Gate London W11 3LB
Bankers	CAF Bank Ltd 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4JQ

SECOND CHURCH OF CHRIST, SCIENTIST, LONDON

THE TRUSTEES REPORT FOR THE YEAR ENDED 31 DECEMBER 2021

The Trustees present their report and accounts for the year ended 31 December 2021. The Trustees for this church are known in the by-laws as "The Board".

Constitutional information

Second Church of Christ, Scientist, London is a registered charitable trust number 1084322. It is a branch of The Mother Church, The First Church of Christ, Scientist, in Boston, Massachusetts. The church is constituted by the by-laws.

Objectives organisation and activities

The object of this church is to spread and maintain the teachings of Christian Science as found in the bible, *Science and Health with Key to the Scriptures*, by Mary Baker Eddy, the Discoverer and Founder of Christian Science, and to maintain the advancement of Christian Science in any manner which will be charitable at law and in particular for the purposes of Second Church of Christ, Scientist, London.

Review of Progress and Achievements

The church accounts included with this report show that taking one year with another there is a matching of receipts and payments, and the balance at the bank at the end of the year is sufficient to meet the foreseeable requirements.

Risk management

The trustees actively review the major risk which the charity faces on a regular basis and believe that maintaining reserves at their current levels, combined with an annual review of the controls over key financial systems, will provide sufficient resources in the event of adverse conditions. The trustees have also examined other operational and business risks faced by the Charity and confirm that they have established systems to mitigate any significant risks.

Basis of preparation of the financial statements

These financial statements are prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's trust deed, the Charities Act 2011, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland published on 16 July 2014.

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales require the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- a) select suitable accounting policies and then apply them consistently;
- b) observe the methods and principles in the Charities Statement of Recommended Practice
- c) make judgements and estimates that are reasonable and prudent
- d) state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements.; and
- e) prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, Accounting and Reporting by Charities Statement of Recommended Practice applicable to Charities preparing their accounts in accordance with the Financial Reporting Standard (FRS 102), the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Trustees known as The Board

Those who have served as members of the Board during the year and their period of service is shown below. Appointment of the Board and custodian trustees is made by election in accordance with the by-laws and the charity holds its AGM in July when a rotation of Trustees takes place in accordance with the by-laws.

The Board

Francoise Andre
Philip Wylie
Amina Hassan

Approval

The report of the Trustees was approved by the board and signed on their behalf.

Date:

19.10.22.

Chairman



SECOND CHURCH OF CHRIST, SCIENTIST, LONDON

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

Of Second Church of Christ, Scientist, London

We report on the accounts of the Church for the year ended 31 December 2021, which are set out on pages 5 to 8.

Respective Responsibilities of the Trustees and the Independent Examiner.

As the Trustees of the charity you are responsible for the preparation of the accounts; you consider that the audit requirement of section 144 of the Charities Act 2011 (The Act) does not apply and that an independent examination is needed.

It is our responsibility to:

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

Basis of the Examiner's Report

Our 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 these records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently we do not express an audit opinion on the view given by the accounts.

Independent Examiner's report

In connection with our examination, no matter has come to our attention which gives us reasonable cause to believe that in any material respect the requirements:

- a) to keep accounting records in accordance with Section 130 of the Act and
- b) to prepare accounts which accord with the accounting records and
- c) to comply with the accounting requirements of the 2011 Act;

have not been met, to which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Katz & Co (London) LLP

Chartered Accountants

135 Notting Hill Gate

London W11 3JB

Dated:

19/10/2022

SECOND CHURCH OF CHRIST, SCIENTIST, LONDON


STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR TO 31ST DECEMBER 2021

	2021		2020
	£	£	£
Incoming resources			
Collections and Donations	751		34,439
	-		-
		751	34,439
Other Income			
Investment income	7,850		1,879
Furlough Grant	3,120		20,688
Rent received	219,568		205,943
		230,538	228,510
Total Income		231,289	262,949
Less: Expenses			
Light, heat & water rates	14,266		9,103
Insurance	6,140		4,857
Cleaning	9,288		15,824
Repairs & renewals - Building & Equipment	3,536		2,785
Equipment, Furniture & supplies	3,364		5,014
Organ Repairs and tuning	1,576		905
Property Management fees	-		540
Salaries & honoraria	29,370		56,281
Reading room expenses and literature	5,016		3,834
COP - Pro Rata	510		578
Clerk and Treasurer Consumables	413		905
Telephone & Internet	1,112		1,318
Advertising & promotion	939		808
Lecture and community expenses	4,266		193
Gardening expenses	2,945		1,704
Bank charges	116		63
Board expenses	32		45
Legal and Professional fees	4,333		1,475
Accountancy and Book keeping fees	2,476		2,676
		89,698	108,908
Surplus of Income / (Expenditure) for the year		141,591	154,041
Fund balance brought forward 1.1.21		1,343,910	1,189,869
Fund Balance Carried forward 31.12.21		1,485,501	1,343,910

SECOND CHURCH OF CHRIST, SCIENTIST, LONDON

STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2021

	2021	2020
	£	£
Current Assets		
Other debtors	-	333
Cash at bank	1,211,796	1,057,746
Cash Reserve Fund	348,239	340,648
	<u>1,560,035</u>	<u>1,398,727</u>
Current Liabilities		
Other Creditors and Accruals	7,635	4,821
Deferred Income	66,899	49,996
	<u>74,534</u>	<u>54,817</u>
Net Current Assets	1,485,501	1,343,910
	<u>1,485,501</u>	<u>1,343,910</u>
 Represented by:		
Accumulated Funds	<u>1,485,501</u>	<u>1,343,910</u>


..... Andre Francoise

Dated: 19.10.22

The financial statements were approved by the Board and signed on their behalf by:

The notes on page 7 and 8 form part of the financial statements

SECOND CHURCH OF CHRIST, SCIENTIST, LONDON

NOTES TO THE FINANCIAL STATEMENTS - YEAR ENDED 31 DECEMBER 2021

1. Accounting Policies

(a) Basis of preparation and assessment of going concern

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The trustees consider that there are no material uncertainties about the Church's ability to continue as a going concern. Sufficient reserves are held to maintain the operating activities whilst future income from charitable operations is sought.

The trust constitutes a public benefit entity as defined by FRS 102.

The church having a gross income of more than £250,000 in the previous year, has prepared its accounts on the accruals concept and Statement of Recommended Practice (Charities SORP).

(b) Reconciliation with previous Generally Accepted Accounting Policy

In preparing the accounts, the trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102 a restatement of comparative items was considered. No restatement was required, as opening balances and net income and expenditure as reported under previous GAAP is the same as reported for comparatives in this years financial statements and accordingly no further reconciliation is provided.

INCOMING RESOURCES

Recognition of incoming resources

These are included in the Statement of Financial Activities (SoFA) when:

- a the charity becomes entitled to the resources
- b the trustees are virtually certain they will receive the resources
- c the monetary value can be measured with sufficient reliability

Grants and donations

Grants and donations are only included in the SoFA when the charity has unconditional entitlement to the resources.

Investment income

This is included in the accounts when receivable.

EXPENDITURE AND LIABILITIES

Liability recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

SECOND CHURCH OF CHRIST, SCIENTIST, LONDON

England & Wales - Charity number 1084322

Accounts

SECOND CHURCH OF CHRIST, SCIENTIST, LONDON

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2020

SECOND CHURCH OF CHRIST, SCIENTIST, LONDON

CHARITY INFORMATION

Trustees	Francoise Andre Philip Wylie Amina Hassan
Treasurer	Eduardo Rubio
Clerk	Francoise Andre
Charitable Trust Number	1084322
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Independent Examiner	Katz & Co (London) LLP Chartered Accountants 135 Notting Hill Gate London W11 3LB
Bankers	CAF Bank Ltd 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4JQ

SECOND CHURCH OF CHRIST, SCIENTIST, LONDON

THE TRUSTEES REPORT FOR THE YEAR ENDED 31 DECEMBER 2020

The Trustees present their report and accounts for the year ended 31 December 2020. The Trustees for this church are known in the by-laws as "The Board".

Constitutional information

Second Church of Christ, Scientist, London is a registered charitable trust number 1084322. It is a branch of The Mother Church, The First Church of Christ, Scientist, in Boston, Massachusetts. The church is constituted by the by-laws.

Objectives organisation and activities

The object of this church is to spread and maintain the teachings of Christian Science as found in the bible, *Science and Health with Key to the Scriptures*, by Mary Baker Eddy, the Discoverer and Founder of Christian Science, and to maintain the advancement of Christian Science in any manner which will be charitable at law and in particular for the purposes of Second Church of Christ, Scientist, London.

Review of Progress and Achievements

The church accounts included with this report show that taking one year with another there is a matching of receipts and payments, and the balance at the bank at the end of the year is sufficient to meet the foreseeable requirements.

Risk management

The trustees actively review the major risk which the charity faces on a regular basis and believe that maintaining reserves at their current levels, combined with an annual review of the controls over key financial systems, will provide sufficient resources in the event of adverse conditions. The trustees have also examined other operational and business risks faced by the Charity and confirm that they have established systems to mitigate any significant risks.

Basis of preparation of the financial statements

These financial statements are prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's trust deed, the Charities Act 2011, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland published on 16 July 2014.

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales require the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- a) select suitable accounting policies and then apply them consistently;
- b) observe the methods and principles in the Charities Statement of Recommended Practice
- c) make judgements and estimates that are reasonable and prudent
- d) state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements.; and
- e) prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, Accounting and Reporting by Charities Statement of Recommended Practice applicable to Charities preparing their accounts in accordance with the Financial Reporting Standard (FRS 102), the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Trustees known as The Board

Those who have served as members of the Board during the year and their period of service is shown below. Appointment of the Board and custodian trustees is made by election in accordance with the by-laws and the charity holds its AGM in July when a rotation of Trustees takes place in accordance with the by-laws.

The Board

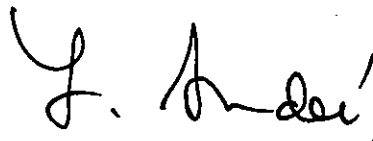
Francoise Andre
Philip Wylie
Amina Hassan

Approval

The report of the Trustees was approved by the board and signed on their behalf.

Date: 17. 10. 21

Chairman



SECOND CHURCH OF CHRIST, SCIENTIST, LONDON

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

Of Second Church of Christ, Scientist, London

We report on the accounts of the Church for the year ended 31 December 2020, which are set out on pages 5 to 8.

Respective Responsibilities of the Trustees and the Independent Examiner.

As the Trustees of the charity you are responsible for the preparation of the accounts; you consider that the audit requirement of section 144 of the Charities Act 2011 (The Act) does not apply and that an independent examination is needed.

It is our responsibility to:

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

Basis of the Examiner's Report

Our 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 these records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently we do not express an audit opinion on the view given by the accounts.

Independent Examiner's report

In connection with our examination, no matter has come to our attention which gives us reasonable cause to believe that in any material respect the requirements:

- a) to keep accounting records in accordance with Section 130 of the Act and
- b) to prepare accounts which accord with the accounting records and
- c) to comply with the accounting requirements of the 2011 Act;

have not been met, to which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Katz & Co (London) LLP

Chartered Accountants

135 Notting Hill Gate

London W11 3LB

Dated:

SECOND CHURCH OF CHRIST, SCIENTIST, LONDON

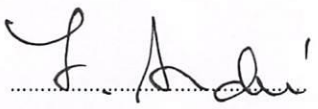
STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR TO 31ST DECEMBER 2020

	2020		2019
	£	£	£
Incoming resources			
Collections and Donations	34,439		3,289
	-		-
		34,439	3,289
Other Income			
Investment income	1,879		3,175
Furlough Grant	20,688		-
Rent received	205,943		268,380
		228,510	271,555
Total Income		262,949	274,844
Less: Expenses			
Light, heat & water rates		9,103	14,162
Insurance		4,857	4,649
Cleaning		15,824	16,847
Repairs & renewals - Building & Equipment		2,785	32,908
Equipment, Furniture & supplies		5,014	3,547
Organ Repairs and tuning		905	929
Property Management fees		540	-
Salaries & honoraria		56,281	67,162
Reading room expenses and literature		3,834	4,911
COP - Pro Rata		578	578
Clerk and Treasurer Consumables		905	3,320
Telephone & Internet		1,318	1,821
Advertising & promotion		808	864
Lecture and community expenses		193	10,419
Gardening expenses		1,704	3,329
Bank charges		63	100
Board expenses		45	178
Care expenses		-	27
Legal and Professional fees		1,475	1,728
Accountancy and Book keeping fees		2,676	2,546
Donations		-	8,449
		108,908	178,474
Surplus of Income / (Expenditure) for the year		154,041	96,370
Fund balance brought forward 1.1.20		1,189,869	1,093,499
Fund Balance Carried forward 31.12.20		1,343,910	1,189,869

SECOND CHURCH OF CHRIST, SCIENTIST, LONDON

STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2020

	2020	2019
	£	£
Current Assets		
Other debtors	333	140
Cash at bank	1,057,746	923,171
Cash Reserve Fund	340,648	340,648
	<u>1,398,727</u>	<u>1,263,959</u>
Current Liabilities		
Other Creditors and Accruals	4,821	7,615
Deferred Income	49,996	66,475
	<u>54,817</u>	<u>74,090</u>
Net Current Assets	1,343,910	1,189,869
	<u>1,343,910</u>	<u>1,189,869</u>
 Represented by:		
Accumulated Funds	<u>1,343,910</u>	<u>1,189,869</u>

 Andre Francoise

Dated: 17.10.21

The financial statements were approved by the Board and signed on their behalf by:

The notes on page 7 and 8 form part of the financial statements

SECOND CHURCH OF CHRIST, SCIENTIST, LONDON

NOTES TO THE FINANCIAL STATEMENTS - YEAR ENDED 31 DECEMBER 2020

1. Accounting Policies

(a) Basis of preparation and assessment of going concern

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The trustees consider that there are no material uncertainties about the Church's ability to continue as a going concern. Sufficient reserves are held to maintain the operating activities whilst future income from charitable operations is sought.

The trust constitutes a public benefit entity as defined by FRS 102.

The church having a gross income of more than £250,000, has prepared its accounts on the accruals concept and Statement of Recommended Practice (Charities SORP).

(b) Reconciliation with previous Generally Accepted Accounting Policy

In preparing the accounts, the trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102 a restatement of comparative items was considered. No restatement was required, as opening balances and net income and expenditure as reported under previous GAAP is the same as reported for comparatives in this years financial statements and accordingly no further reconciliation is provided.

INCOMING RESOURCES

Recognition of incoming resources

These are included in the Statement of Financial Activities (SoFA) when:

- a the charity becomes entitled to the resources
- b the trustees are virtually certain they will receive the resources
- c the monetary value can be measured with sufficient reliability

Grants and donations

Grants and donations are only included in the SoFA when the charity has unconditional entitlement to the resources.

Investment income

This is included in the accounts when receivable.

EXPENDITURE AND LIABILITIES

Liability recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

COVID-19

Covid-19 brought some challenges to the church during the year. Closure of the building to the public for the whole period meant that income from the Reading Room was much reduced (but possible through phone orders) and collections and donations were nil. However the church carried on by holding services via the Zoom platform.

Financial hardship was encountered by both tenants who, during the financial year, asked for rent rebates, their ability to carry on as normal being severely compromised. These rebate requests were honoured in the spirit of helping each other out during the crisis. The church now looks forward to a return to normality but it may take some time.