

FIRST CHURCH OF CHRIST SCIENTIST POOLE

England & Wales · Charity number 236171

Details

Status Registered

Legal form Trust

Registered 1965-04-07

Register [View on the Charity Commission register](#)

Contact

Address 2a Church Road
Parkstone
Poole
BH14 0NN

Phone 01202736562

Activities

Objects: GENERAL PURPOSES OF CHURCH.

Activities: The Charity is a church which holds Sunday services, midweek meetings and Sunday School for students up to the age of 20, all of which are open to the public. The Church has a Reading Room and organises public lectures. It is part of the world-wide Christian Science movement. For more details see www.poolechristianscience.com

Classification

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

Geography

- Dorset
- Poole

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£61,003	£65,582	-	-
2023-12-31	£65,916	£73,884	-	-
2022-12-31	£44,406	£55,054	-	-
2021-12-31	£47,752	£41,891	-	-
2020-12-31	£22,738	£44,663	-	-

Trustees

Name	Role	Appointed
ANNE HILARY EVANS		
Brian Paul Roberts		2020-11-03
Colin Matthew Fleming		2023-04-24

Linked charities

- READING ROOM HELD IN CONNEXION WITH FIRST CHURCH OF CHRIST, SCIENTIST, POOLE ARTICLE XX1 SECTION 1 OF THE MANUAL OF THE MOTHER CHURCH (236171-1)
- FLAT ABOVE THE READING ROOM (LET FOR RENT) (236171-2)

FIRST CHURCH OF CHRIST SCIENTIST POOLE

England & Wales - Charity number 236171

Accounts

FIRST CHURCH OF CHRIST, SCIENTIST, POOLE
FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 DECEMBER 2024

harrisons

chartered accountants

4 Brackley Close
Bournemouth International Airport
Christchurch
Dorset
BH23 6SE

FIRST CHURCH OF CHRIST, SCIENTIST, POOLE

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mrs A H Evans Mr B Roberts Mr C Fleming
Charity number	236171
Principal address	2A Church Road Lower Parkstone Poole Dorset BH14 0NN
Independent examiner	Harrisons Chartered Accountants Bournemouth International Airport Christchurch Dorset BH23 6SE

FIRST CHURCH OF CHRIST, SCIENTIST, POOLE

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FIRST CHURCH OF CHRIST, SCIENTIST, POOLE

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2024

The trustees present their annual report and financial statements for the year ended 31 December 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, 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 Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)".

Objectives and activities

The object of the Church is to provide religious services in accordance with the Church Manual of The First Church of Christ, Scientist, in Boston, Massachusetts, USA.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

For much of 2020 and 2021 Church services were held on Zoom due to Government restrictions. In October 2021 equipment was installed in the Church building to enable the services to continue to be transmitted on Zoom. Since reopening the Church building hybrid services have been held with congregations both in the building and online, enabling more people to access Church services from the local community and further afield in the UK.

In 2021, members also agreed to the design of a new website to enhance our outreach and this was launched in April 2022. In 2022 we also increased our support for UK Christian Science activities including donations towards the UK Summit 2022 and a lecture at the Commonwealth Games.

From 2019 to 2022 the Reading Room was open to the public 3 and a half days a week (except when Government restrictions prevented it) and during 2023 it has been open 3 days a week. The displays and screen in the window can be viewed 24/7 and are regularly refreshed.

In August 2023 the flat above the Reading Room became vacant and members agreed to invest some £20,000 on refurbishment. This included renewing the kitchen, toilet and bathroom, renewing much of the carpeting, redecoration throughout, renewal of the fencing and some minor repairs. A water leak in the ground floor came to light during building works which was repaired but it is now clear that complete rebuilding of the floor of the Reading Room will be needed. Funding from our insurance company has been received towards the cost of renewing the damaged carpet in the Reading Room. Tenants moved into the flat in February 2024. In December 2024 a leak in the cold water pipe in the flat resulted in a considerable amount of water pouring into the Reading Room. The leak was quickly mended and a claim made to our insurance company for the damage caused to the Reading Room. An industrial dehumidifier was used to dry out the Reading Room. Following the water leak the tenants reported an unrelated problem with condensation and mould as well as a damp patch on the top floor bedroom ceiling which is being investigated. It is intended that necessary repairs to remedy the damp and condensation will be carried out. It is also intended that an application will be prepared for funding from the Trustees under the Will of Mary Baker Eddy for refurbishing the Reading Room to bring it up to date and improve its utility and attractiveness to the public, including renewal of the flooring.

Financial review

The trustees wish to draw attention to the decrease in donations received this year and the charity making an overall deficit of £4,579 (2023: £7,968) and are grateful in particular to the Dagny Raymond Trust for the generous donation of £24,906

The unrestricted funds are in surplus by £290,823 (2023: £295,402) of which £168,666 is made up of freehold property. The general fund is available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

The designated freehold property fund represents restricted funds utilised at the discretion of the trustees for the purpose of purchasing and improving the freehold property and other assets. Freehold property purchases and improvements, together with revaluation gains and losses on this property, are retained as part of this fund.

FIRST CHURCH OF CHRIST, SCIENTIST, POOLE

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Structure, governance and management

First Church of Christ, Scientist, Poole is an unincorporated organisation founded in 1916 as a branch of The First Church of Christ, Scientist, in Boston, Massachusetts, USA, (The Mother Church), and is registered with the Charity Commission as Charity No. 236171.

The trustees who served during the year and up to the date of signature of the financial statements were:

Mrs A H Evans

Mr B Roberts

Mr C Fleming

(Appointed 24 April 2023)

New trustees are selected by the members in General Meeting and a majority vote of those present is necessary to make the selection.

There is an Executive Board consisting of three to five members elected annually by the Church membership. Officers in addition to this consist of :-

- a) First and Second Readers
- b) President
- c) Librarian
- d) Sunday School Superintendent
- e) Clerk
- f) Treasurer

The trustees' report was approved by the Board of Trustees.



Mrs A H Evans

Trustee

Dated: 8th July 2025

FIRST CHURCH OF CHRIST, SCIENTIST, POOLE

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF FIRST CHURCH OF CHRIST, SCIENTIST, POOLE

I report to the trustees on my examination of the financial statements of First Church of Christ, Scientist, Poole (the charity) for the year ended 31 December 2024.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011.

I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

Independent examiner's statement

I have completed my examination. I confirm that no 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 respect of the charity as required by section 130 of the Charities Act 2011.
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements 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 financial statements to be reached.



Harrisons Chartered Accountants

4 Brackley Close
Bournemouth International Airport
Christchurch
Dorset
BH23 6SE

Dated: 24 July 2025

FIRST CHURCH OF CHRIST, SCIENTIST, POOLE

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2024

	Notes	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Income from:			
Donations and legacies	3	36,860	49,077
Charitable activities	4	3,117	3,256
Investments	5	21,026	13,583
Total income		61,003	65,916
Expenditure on:			
Charitable activities	6	65,582	73,884
Total expenditure		65,582	73,884
Net expenditure and movement in funds		(4,579)	(7,968)
Reconciliation of funds:			
Fund balances at 1 January 2024		295,402	303,370
Fund balances at 31 December 2024		290,823	295,402

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

FIRST CHURCH OF CHRIST, SCIENTIST, POOLE

BALANCE SHEET

AS AT 31 DECEMBER 2024

	Notes	2024		2023	
		£	£	£	£
Fixed assets					
Tangible assets	11		172,450		179,647
Current assets					
Stocks	12	2,022		1,930	
Debtors	13	9,098		6,854	
Investments	14	110,156		70,577	
Cash at bank and in hand		2,802		41,999	
		<u>124,078</u>		<u>121,360</u>	
Creditors: amounts falling due within one year	15	<u>(5,705)</u>		<u>(5,605)</u>	
Net current assets			118,373		115,755
Total assets less current liabilities			<u>290,823</u>		<u>295,402</u>
Funds of the charity					
Unrestricted funds			290,823		295,402
			<u>290,823</u>		<u>295,402</u>

The financial statements were approved by the Trustees on 8 July 2025



Mrs A H Evans
Trustee

FIRST CHURCH OF CHRIST, SCIENTIST, POOLE

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

1 Accounting policies

Charity information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is 2A Church Road, Lower Parkstone, Poole, Dorset, BH14 0NN.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, 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 Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

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

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

FIRST CHURCH OF CHRIST, SCIENTIST, POOLE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold buildings	2% straight line
Fixtures and fittings	10% straight line
Equipment	5% straight line

Freehold land is not depreciated.

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell.

1.9 Financial instruments

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

FIRST CHURCH OF CHRIST, SCIENTIST, POOLE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

	Unrestricted funds	Unrestricted funds
	2024	2023
	£	£
Donations and collections	28,635	40,616
Covenants and gift aid	8,225	8,461
	<u>36,860</u>	<u>49,077</u>

4 Income from charitable activities

	Reading room	Reading room
	2024	2023
	£	£
Sales within charitable activities	3,117	3,256
	<u>3,117</u>	<u>3,256</u>

5 Income from investments

	Unrestricted funds	Unrestricted funds
	2024	2023
	£	£
Other income	17,730	10,150
Interest receivable	3,296	3,433
	<u>21,026</u>	<u>13,583</u>

FIRST CHURCH OF CHRIST, SCIENTIST, POOLE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

6 Charitable activities

	Church activities 2024 £	Reading room 2024 £	Total 2024 £	Church activities 2023 £	Reading room 2023 £	Total 2023 £
Charitable activities	7,622	3,787	11,409	4,888	7,309	12,197
Share of support costs (see note 7)	43,932	8,371	52,303	53,705	6,072	59,777
Share of governance costs (see note 7)	1,870	-	1,870	1,910	-	1,910
	<u>53,424</u>	<u>12,158</u>	<u>65,582</u>	<u>60,503</u>	<u>13,381</u>	<u>73,884</u>

7 Support costs

	Support costs £	Governance costs £	2024 Support costs £	Governance costs £	2023 £
Church Activities	52,303	-	52,303	59,777	59,777
Legal and professional	-	1,870	1,870	-	1,910
	<u>52,303</u>	<u>1,870</u>	<u>54,173</u>	<u>59,777</u>	<u>61,687</u>
Analysed between Charitable activities	<u>52,303</u>	<u>1,870</u>	<u>54,173</u>	<u>59,777</u>	<u>61,687</u>

Governance costs includes independent examiners fees of £1,870 (2023- £1,710).

8 Net movement in funds

	2024 £	2023 £
The net movement in funds is stated after charging/(crediting):		
Fees payable for the independent examination of the charity's financial statements	1,870	1,710
Depreciation of owned tangible fixed assets	<u>7,730</u>	<u>7,711</u>

9 Trustees

None of the trustees received any remuneration or benefits from the charity during the year.

10 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

FIRST CHURCH OF CHRIST, SCIENTIST, POOLE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

11 Tangible fixed assets

	Freehold land and buildings	Fixtures and fittings	Equipment	Total
	£	£	£	£
Cost				
At 1 January 2024	355,676	22,212	9,348	387,236
Additions	-	533	-	533
At 31 December 2024	355,676	22,745	9,348	387,769
Depreciation and impairment				
At 1 January 2024	180,076	18,165	9,348	207,589
Depreciation charged in the year	6,934	796	-	7,730
At 31 December 2024	187,010	18,961	9,348	215,319
Carrying amount				
At 31 December 2024	168,666	3,784	-	172,450
At 31 December 2023	175,600	4,047	-	179,647

12 Stocks

	2024	2023
	£	£
Total stock	2,022	1,930

13 Debtors

	2024	2023
	£	£
Other debtors	6,656	4,420
Prepayments and accrued income	2,442	2,434
	9,098	6,854

14 Current asset investments

	2024	2023
	£	£
Short term deposits	110,156	70,577

15 Creditors: amounts falling due within one year

	2024	2023
	£	£
Accruals and deferred income	5,705	5,605

FIRST CHURCH OF CHRIST, SCIENTIST, POOLE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

16 Unrestricted funds

The income funds of the charity include the following unrestricted funds:

	Movement in funds			Balance at 31 December 2024
	Balance at 1 January 2024	Incoming resources	Resources expended	
	£	£	£	£
Freehold property fund	175,600	-	(6,934)	168,666
General fund	119,802	61,003	(58,648)	122,157
	<u>295,402</u>	<u>61,003</u>	<u>(65,582)</u>	<u>290,823</u>

	Movement in funds			Balance at 31 December 2023
	Balance at 1 January 2023	Incoming resources	Resources expended	
	£	£	£	£
Freehold property fund	182,534	-	(6,934)	175,600
General fund	120,836	65,916	(66,950)	119,802
	<u>303,370</u>	<u>65,916</u>	<u>(73,884)</u>	<u>295,402</u>

The designated freehold property fund represents unrestricted funds utilised at the discretion of the trustees for the purpose of purchasing and improving the freehold property.

17 Related party transactions

There were no disclosable related party transactions during the year (2023 - £nil).

FIRST CHURCH OF CHRIST SCIENTIST POOLE

England & Wales - Charity number 236171

Accounts

FIRST CHURCH OF CHRIST, SCIENTIST, POOLE
FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 DECEMBER 2023

harrisons

chartered accountants

4 Brackley Close
Bournemouth International Airport
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Dorset
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FIRST CHURCH OF CHRIST, SCIENTIST, POOLE

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mrs A H Evans Mr B Roberts Mr C Fleming	(Appointed 24 April 2023)
Charity number	236171	
Principal address	2A Church Road Lower Parkstone Poole Dorset BH14 0NN	
Independent examiner	Harrisons Chartered Accountants Bournemouth International Airport Christchurch Dorset BH23 6SE	

FIRST CHURCH OF CHRIST, SCIENTIST, POOLE

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FIRST CHURCH OF CHRIST, SCIENTIST, POOLE

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2023

The trustees present their annual report and financial statements for the year ended 31 December 2023.

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The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

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In 2021, members also agreed to the design of a new website to enhance our outreach and this was launched in April 2022. In 2022 we also increased our support for UK Christian Science activities including donations towards the UK Summit 2022 and a lecture at the Commonwealth Games.

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In August 2023 the flat above the Reading Room became vacant and members agreed to invest some £20,000 on refurbishment. This included renewing the kitchen, toilet and bathroom, renewing much of the carpeting, redecoration throughout, renewal of the fencing and some minor repairs. A water leak in the ground floor came to light during building works which was repaired but it is now clear that complete rebuilding of the floor of the Reading Room will be needed. Funding from our insurance company has been received towards the cost of renewing the damaged carpet in the Reading Room. It is intended that an application will be prepared for funding from the Trustees Under the Will of Mary Baker Eddy for refurbishing the Reading Room to bring it up to date and improve its utility and attractiveness to the public, which will include renewal of the flooring. It is also proposed that the application include the upgrading of the audio equipment, including hearing loop, in the Church auditorium.

Financial review

The trustees wish to draw attention to the decrease in donations received this year and the charity making an overall deficit of £7,968 (2022: £10,648) and are grateful in particular to the Dagny Raymond Trust for the generous donation of £37,358

The unrestricted funds are in surplus by £295,402 (2022: £303,370) of which £175,600 is made up of freehold property. The general fund is available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

The designated freehold property fund represents restricted funds utilised at the discretion of the trustees for the purpose of purchasing and improving the freehold property and other assets. Freehold property purchases and improvements, together with revaluation gains and losses on this property, are retained as part of this fund.

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

FIRST CHURCH OF CHRIST, SCIENTIST, POOLE

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

Structure, governance and management

First Church of Christ, Scientist, Poole is an unincorporated organisation founded in 1916 as a branch of The First Church of Christ, Scientist, in Boston, Massachusetts, USA, (The Mother Church), and is registered with the Charity Commission as Charity No. 236171.

The trustees who served during the year and up to the date of signature of the financial statements were:

Mrs A H Evans

Mrs D Howell

Mr B Roberts

Mr C Fleming

(Appointed 24 April 2023)

It is with regret that the trustees report the passing of Mrs D Howell on 22 January 2023.

New trustees are selected by the members in General Meeting and a majority vote of those present is necessary to make the selection.

There is an Executive Board consisting of three to five members elected annually by the Church membership. Officers in addition to this consist of :-

- a) First and Second Readers
- b) President
- c) Librarian
- d) Sunday School Superintendent
- e) Clerk
- f) Treasurer

The trustees' report was approved by the Board of Trustees.



Mrs A H Evans

Trustee

Dated: *29th July 2024*

FIRST CHURCH OF CHRIST, SCIENTIST, POOLE

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF FIRST CHURCH OF CHRIST, SCIENTIST, POOLE

I report to the trustees on my examination of the financial statements of First Church of Christ, Scientist, Poole (the charity) for the year ended 31 December 2023.

Responsibilities and basis of report

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

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. 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 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 respect of the charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do 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 financial statements to be reached.


Harrisons Chartered Accountants

4 Brackley Close
Bournemouth International Airport
Christchurch
Dorset
BH23 6SE

Dated: 13.08.2024

FIRST CHURCH OF CHRIST, SCIENTIST, POOLE

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2023

	Notes	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Income from:			
Donations and legacies	3	49,077	25,711
Charitable activities	4	3,256	3,131
Investments	5	13,583	15,564
Total income		<u>65,916</u>	<u>44,406</u>
Charitable activities	6	<u>73,884</u>	<u>55,054</u>
Net expenditure and movement in funds		(7,968)	(10,648)
Reconciliation of funds:			
Fund balances at 1 January 2023		<u>303,370</u>	<u>314,018</u>
Fund balances at 31 December 2023		<u><u>295,402</u></u>	<u><u>303,370</u></u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

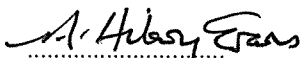
FIRST CHURCH OF CHRIST, SCIENTIST, POOLE

BALANCE SHEET

AS AT 31 DECEMBER 2023

	Notes	2023 £	£	2022 £	£
Fixed assets					
Tangible assets	10		179,647		186,834
Current assets					
Stocks	11	1,930		1,747	
Debtors	12	6,854		2,140	
Investments	13	70,577		112,587	
Cash at bank and in hand		41,999		2,052	
		<u>121,360</u>		<u>118,526</u>	
Creditors: amounts falling due within one year	14	<u>(5,605)</u>		<u>(1,990)</u>	
Net current assets			115,755		116,536
Total assets less current liabilities			<u>295,402</u>		<u>303,370</u>
Funds of the charity					
Unrestricted funds			295,402		303,370
			<u>295,402</u>		<u>303,370</u>

The financial statements were approved by the Trustees on 29.7.2024



Mrs A H Evans
Trustee

FIRST CHURCH OF CHRIST, SCIENTIST, POOLE

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

1 Accounting policies

Charity information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is 2A Church Road, Lower Parkstone, Poole, Dorset, BH14 0NN.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, 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 Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

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

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

FIRST CHURCH OF CHRIST, SCIENTIST, POOLE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold buildings	2% straight line
Fixtures and fittings	10% straight line
Equipment	5% straight line

Freehold land is not depreciated.

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell.

1.9 Financial instruments

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

FIRST CHURCH OF CHRIST, SCIENTIST, POOLE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
Donations and collections	40,616	19,730
Covenants and gift aid	8,461	5,981
	<u>49,077</u>	<u>25,711</u>

4 Income from charitable activities

	Reading room	Reading room
	2023	2022
	£	£
Sales within charitable activities	3,256	3,131
	<u>3,256</u>	<u>3,131</u>

5 Income from investments

	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
Rent receivable	10,150	15,488
Interest receivable	3,433	76
	<u>13,583</u>	<u>15,564</u>

FIRST CHURCH OF CHRIST, SCIENTIST, POOLE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

6 Charitable activities

	Church activities 2023 £	Reading room 2023 £	Total 2023 £	Church activities 2022 £	Reading room 2022 £	Total 2022 £
Charitable activities	4,888	7,309	12,197	8,013	7,527	15,540
Share of support costs (see note 7)	53,705	6,072	59,777	30,035	7,789	37,824
Share of governance costs (see note 7)	1,910	-	1,910	1,690	-	1,690
	<u>60,503</u>	<u>13,381</u>	<u>73,884</u>	<u>39,738</u>	<u>15,316</u>	<u>55,054</u>

7 Support costs

	Support costs £	Governance costs £	2023 Support costs £	Governance costs £	2022 Support costs £	Governance costs £
Website costs	-	-	-	1,123	-	1,123
Church Activities	59,777	-	59,777	37,824	-	37,824
Legal and professional	-	1,910	1,910	-	1,690	1,690
	<u>59,777</u>	<u>1,910</u>	<u>61,687</u>	<u>37,824</u>	<u>1,690</u>	<u>39,514</u>
Analysed between Charitable activities	<u>59,777</u>	<u>1,910</u>	<u>61,687</u>	<u>37,824</u>	<u>1,690</u>	<u>39,514</u>

Governance costs includes independent examiners fees of £1,710 (2022- £1,690).

8 Trustees

None of the trustees received any remuneration or benefits from the charity during the year.

9 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

FIRST CHURCH OF CHRIST, SCIENTIST, POOLE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

10 Tangible fixed assets

	Freehold land and buildings	Fixtures and fittings	Equipment	Total
	£	£	£	£
Cost				
At 1 January 2023	355,676	21,688	9,348	386,712
Additions	-	524	-	524
At 31 December 2023	355,676	22,212	9,348	387,236
Depreciation and impairment				
At 1 January 2023	173,142	17,388	9,348	199,878
Depreciation charged in the year	6,934	777	-	7,711
At 31 December 2023	180,076	18,165	9,348	207,589
Carrying amount				
At 31 December 2023	175,600	4,047	-	179,647
At 31 December 2022	182,534	4,300	-	186,834

11 Stocks

	2023	2022
	£	£
Total stock	1,930	1,747

12 Debtors

	2023	2022
	£	£
Other debtors	4,420	2,140
Prepayments and accrued income	2,434	-
	6,854	2,140

13 Current asset investments

	2023	2022
	£	£
Short term deposits	70,577	112,587

14 Creditors: amounts falling due within one year

	2023	2022
	£	£
Accruals and deferred income	5,605	1,990

FIRST CHURCH OF CHRIST SCIENTIST POOLE

England & Wales - Charity number 236171

Accounts

FIRST CHURCH OF CHRIST, SCIENTIST, POOLE
FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 DECEMBER 2022

harrisons

chartered accountants

4 Brackley Close
Bournemouth International Airport
Christchurch
Dorset
BH23 6SE

FIRST CHURCH OF CHRIST, SCIENTIST, POOLE

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mrs A H Evans Mr B Roberts Mr C Fleming	(Appointed 24 April 2023)
Charity number	236171	
Principal address	2A Church Road Lower Parkstone Poole Dorset BH14 0NN	
Independent examiner	Harrisons Chartered Accountants Bournemouth International Airport Christchurch Dorset BH23 6SE	

FIRST CHURCH OF CHRIST, SCIENTIST, POOLE

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Statement of financial activities	4
Balance sheet	5
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FIRST CHURCH OF CHRIST, SCIENTIST, POOLE

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2022

The trustees present their annual report and financial statements for the year ended 31 December 2022.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, 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 Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)".

Objectives and activities

The object of the Church is to provide religious services in accordance with the Church Manual of The First Church of Christ, Scientist, in Boston, Massachusetts, USA.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

In 2015 the members unanimously approved a Board resolution to increase our donations to various Christian Science charities and to increase funds on outreach works to the local community. In 2017 we increased our annual contributions to UK based Christian Science activities.

In addition, to enhance our outreach to the local community between January 2016 and February 2019 we employed a full time Reading Room Manager at a gross salary of £1,950 per month. This was to enable the public to access a large range of communication resources during normal shop hours, including the Bible, Science and Health with Key to the Scriptures as well as a full range of literature published by the Christian Science worldwide headquarters in Boston USA in printed and electronic form. We also upgraded communication facilities to include new computers and wider window display screen.

During 2020 and 2021 when the UK was in lockdown, the Reading Room was closed but the window was frequently renewed and literature distributed. In April 2021 the Reading Room reopened to the public and since then has continued to be open three and a half days a week.

The Church building was closed during 2020 and most of 2021 due to Government restrictions. Equipment was installed in the Church building in October 2021 to enable the services to be transmitted on Zoom. Since reopening the Church building in 2021 hybrid services have been held with congregations both in the building and online, enabling more people to access Church services from the local community and further afield in the UK.

In 2021, members agreed to the design of a new website to enhance our outreach and this was launched in April 2022. In 2022 we also increased our support for UK Christian Science activities including donations towards the UK Summit 2022 and a lecture at the Commonwealth Games.

Financial review

The trustees wish to draw attention to the decrease in donations received this year and the charity making an overall deficit of £10,648 (2021: surplus of £5,861) and are grateful in particular to the Dagny Raymond Trust for the generous donation of £15,849.

The unrestricted funds are in surplus by £303,370 (2021: £314,018) of which £182,534 is made up of freehold property. The general fund is available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

The designated freehold property fund represents restricted funds utilised at the discretion of the trustees for the purpose of purchasing and improving the freehold property and other assets. Freehold property purchases and improvements, together with revaluation gains and losses on this property, are retained as part of this fund.

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

FIRST CHURCH OF CHRIST, SCIENTIST, POOLE

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

Structure, governance and management

First Church of Christ, Scientist, Poole is an unincorporated organisation founded in 1916 as a branch of The First Church of Christ, Scientist, in Boston, Massachusetts, USA, (The Mother Church), and is registered with the Charity Commission as Charity No. 236171.

The trustees who served during the year and up to the date of signature of the financial statements were:

Mrs A H Evans

Mrs D Howell

(Resigned 22 January 2023)

Mr B Roberts

Mr C Fleming

(Appointed 24 April 2023)

New trustees are selected by the members in General Meeting and a majority vote of those present is necessary to make the selection.

There is an Executive Board consisting of three to five members elected annually by the Church membership. Officers in addition to this consist of :-

- a) First and Second Readers
- b) President
- c) Librarian
- d) Sunday School Superintendent
- e) Clerk
- f) Treasurer

The trustees' report was approved by the Board of Trustees.



Mrs A H Evans

Trustee

Dated: 31.7.2023

FIRST CHURCH OF CHRIST, SCIENTIST, POOLE

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF FIRST CHURCH OF CHRIST, SCIENTIST, POOLE

I report to the trustees on my examination of the financial statements of First Church of Christ, Scientist, Poole (the charity) for the year ended 31 December 2022.

Responsibilities and basis of report

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

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. 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 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 respect of the charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do 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 financial statements to be reached.



Harrison's Chartered Accountants

4 Brackley Close
Bournemouth International Airport
Christchurch
Dorset
BH23 6SE

Dated: 05/01/2023

FIRST CHURCH OF CHRIST, SCIENTIST, POOLE

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2022

		Unrestricted funds	Unrestricted funds
		2022	2021
	Notes	£	£
<u>Income from:</u>			
Donations and legacies	3	25,711	31,978
Charitable activities	4	3,131	2,984
Investment income	5	15,564	12,790
		<hr/>	<hr/>
Total income		44,406	47,752
		<hr/>	<hr/>
<u>Expenditure on:</u>			
Charitable activities	6	55,054	41,891
		<hr/>	<hr/>
Net (expenditure)/income for the year/ Net movement in funds		(10,648)	5,861
Fund balances at 1 January 2022		314,018	308,157
		<hr/>	<hr/>
Fund balances at 31 December 2022		303,370	314,018
		<hr/>	<hr/>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

FIRST CHURCH OF CHRIST, SCIENTIST, POOLE

BALANCE SHEET

AS AT 31 DECEMBER 2022

	Notes	2022 £	£	2021 £	£
Fixed assets					
Tangible assets	9		186,834		193,623
Current assets					
Stocks	10	1,747		1,584	
Debtors	11	2,140		1,903	
Investments	12	112,587		112,519	
Cash at bank and in hand		2,052		6,279	
		<u>118,526</u>		<u>122,285</u>	
Creditors: amounts falling due within one year	13	<u>(1,990)</u>		<u>(1,890)</u>	
Net current assets			<u>116,536</u>		<u>120,395</u>
Total assets less current liabilities			<u><u>303,370</u></u>		<u><u>314,018</u></u>
Funds of the charity					
Unrestricted funds			<u>303,370</u>		<u>314,018</u>
			<u><u>303,370</u></u>		<u><u>314,018</u></u>

The financial statements were approved by the Trustees on 31.7.2023



Mrs A H Evans
Trustee

FIRST CHURCH OF CHRIST, SCIENTIST, POOLE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

1 Accounting policies

Charity information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is 2A Church Road, Lower Parkstone, Poole, Dorset, BH14 0NN.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, 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 Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

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

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

FIRST CHURCH OF CHRIST, SCIENTIST, POOLE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold buildings	2% straight line
Fixtures and fittings	10% straight line
Equipment	5% straight line

Freehold land is not depreciated.

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell.

1.9 Financial instruments

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

FIRST CHURCH OF CHRIST, SCIENTIST, POOLE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
Donations and collections	19,730	26,788
Covenants and gift aid	5,981	5,190
	<u> </u>	<u> </u>

4 Charitable activities

	Reading room	Reading room
	2022	2021
	£	£
Sales within charitable activities	3,131	2,984
	<u> </u>	<u> </u>

5 Investment income

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
Rent receivable	15,488	12,616
Interest receivable	76	174
	<u> </u>	<u> </u>
	<u>15,564</u>	<u>12,790</u>

FIRST CHURCH OF CHRIST, SCIENTIST, POOLE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

6 Charitable activities

	Church activities 2022 £	Reading room 2022 £	Total 2022 £	Church activities 2021 £	Reading room 2021 £	Total 2021 £
Charitable activities	8,013	7,527	15,540	1,676	6,115	7,791
Share of support costs (see note 7)	30,035	7,789	37,824	24,901	7,545	32,446
Share of governance costs (see note 7)	1,690	-	1,690	1,654	-	1,654
	<u>39,738</u>	<u>15,316</u>	<u>55,054</u>	<u>28,231</u>	<u>13,660</u>	<u>41,891</u>

7 Support costs

	Support costs £	Governance costs £	2022 Support costs £	2021 Support costs £	Governance costs £	2021 £
Website costs	1,123	-	1,123	-	-	-
Church Activities	37,824	-	37,824	32,446	-	32,446
Legal and professional	-	1,690	1,690	-	1,654	1,654
	<u>37,824</u>	<u>1,690</u>	<u>39,514</u>	<u>32,446</u>	<u>1,654</u>	<u>34,100</u>
Analysed between Charitable activities	<u>37,824</u>	<u>1,690</u>	<u>39,514</u>	<u>32,446</u>	<u>1,654</u>	<u>34,100</u>

Governance costs includes independent examiners fees of £1,690 (2021- £1,654).

8 Trustees

None of the trustees received any remuneration or benefits from the charity during the year.

FIRST CHURCH OF CHRIST, SCIENTIST, POOLE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

9 Tangible fixed assets

	Freehold land and buildings	Fixtures and fittings	Equipment	Total
	£	£	£	£
Cost				
At 1 January 2022	355,676	20,820	9,348	385,844
Additions	-	868	-	868
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
At 31 December 2022	355,676	21,688	9,348	386,712
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Depreciation and impairment				
At 1 January 2022	166,208	16,665	9,348	192,221
Depreciation charged in the year	6,934	723	-	7,657
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
At 31 December 2022	173,142	17,388	9,348	199,878
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Carrying amount				
At 31 December 2022	182,534	4,300	-	186,834
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
At 31 December 2021	189,468	4,155	-	193,623
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

10 Stocks

	2022	2021
	£	£
Total stock	1,747	1,584
	<u> </u>	<u> </u>

11 Debtors

	2022	2021
	£	£
Other debtors	2,140	1,715
Prepayments and accrued income	-	188
	<u> </u>	<u> </u>
	2,140	1,903
	<u> </u>	<u> </u>

12 Current asset investments

	2022	2021
	£	£
Short term deposits	112,587	112,519
	<u> </u>	<u> </u>

13 Creditors: amounts falling due within one year

	2022	2021
	£	£
Accruals and deferred income	1,990	1,890
	<u> </u>	<u> </u>

FIRST CHURCH OF CHRIST, SCIENTIST, POOLE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

14 Unrestricted funds

The income funds of the charity include the following unrestricted funds:

	Movement in funds			Balance at 31 December 2022
	Balance at 1 January 2022	Incoming resources	Resources expended	
	£	£	£	£
Freehold property fund	189,468	-	(6,934)	182,534
General fund	124,550	44,406	(48,120)	120,836
	<u>314,018</u>	<u>44,406</u>	<u>(55,054)</u>	<u>303,370</u>

	Movement in funds			Balance at 31 December 2021
	Balance at 1 January 2021	Incoming resources	Resources expended	
	£	£	£	£
Freehold property fund	196,402	-	(6,934)	189,468
General fund	111,755	47,752	(34,957)	124,550
	<u>308,157</u>	<u>47,752</u>	<u>(41,891)</u>	<u>314,018</u>

The designated freehold property fund represents unrestricted funds utilised at the discretion of the trustees for the purpose of purchasing and improving the freehold property.

15 Related party transactions

Kate Roberts, wife of trustee Brian Roberts, was paid for cleaning services totalling £810 during the year.

FIRST CHURCH OF CHRIST, SCIENTIST, POOLE
MANAGEMENT INFORMATION
FOR THE YEAR ENDED 31 DECEMBER 2022

FIRST CHURCH OF CHRIST, SCIENTIST, POOLE

DETAILED STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 DECEMBER 2022

	2022	2021
	£	£
Income and endowments		
Donations and legacies		
Church collections	3,041	1,749
Donations	16,689	25,039
Covenants and gift aid	5,981	5,190
	<u>25,711</u>	<u>31,978</u>
Charitable activities		
Shop sales	3,131	2,984
	<u>3,131</u>	<u>2,984</u>
Investment income		
Rent receivable	11,400	11,400
Bank interest receivable	76	174
Car park rental income	4,088	1,216
	<u>15,564</u>	<u>12,790</u>
Total incoming resources	<u>44,406</u>	<u>47,752</u>
Expenditure		
Expenditure on charitable activities		
Readers expenses	1,530	1,710
Donations	5,050	300
Lecture expenses	2,963	1,376
Purchases	5,997	4,405
Water, light and heat	6,818	3,465
Repairs & maintenance	3,780	3,866
Insurance	3,517	3,047
Travel costs	92	154
Organists & soloists	7,210	7,520
Telephone	1,244	990
Printing, postage & stationery	306	251
Advertising	2,515	1,327
Maisonette - maintenance and agent charges	1,724	3,389
Sundry expenses	1,838	867
Website costs	1,123	-
Depreciation	7,657	7,570
Accountancy	1,690	1,654
	<u>55,054</u>	<u>41,891</u>
Total expenditure	<u>55,054</u>	<u>41,891</u>
Net income	<u>(10,648)</u>	<u>5,861</u>

FIRST CHURCH OF CHRIST, SCIENTIST, POOLE

DETAILED STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 DECEMBER 2022

	2022	2021
	£	£
Expenditure on charitable activities		
Church Activities		
<i>Activities undertaken directly</i>		
Donations	5,050	300
Lecture expenses	2,963	1,376
	<u>8,013</u>	<u>1,676</u>
<i>Support costs</i>		
Depreciation	7,657	7,570
Water, light and heat	5,818	2,450
Repairs and maintenance	2,637	3,038
Insurance	2,149	1,810
Organist, soloists and other expenses	7,210	7,520
Telephone	566	399
Printing, postage & stationery	32	32
Advertising	2,515	1,327
Sundries	1,451	755
	<u>30,035</u>	<u>24,901</u>
Reading room expenses		
<i>Activities undertaken directly</i>		
Purchases	5,997	4,405
Readers expenses	1,530	1,710
	<u>7,527</u>	<u>6,115</u>
<i>Support costs</i>		
Water, light and heat	1,000	1,015
Repairs and maintenance	1,143	828
Insurance	1,368	1,237
Travel costs	92	154
Telephone	678	591
Printing, postage & stationery	274	219
Maisonette - maintenance and agent charges	1,724	3,389
Sundries	387	112
Website costs	1,123	-
	<u>7,789</u>	<u>7,545</u>
Governance costs		
Accountancy fees	1,690	1,654
	<u>1,690</u>	<u>1,654</u>
Total expenditure	<u>55,054</u>	<u>41,891</u>

FIRST CHURCH OF CHRIST SCIENTIST POOLE

England & Wales - Charity number 236171

Accounts

FIRST CHURCH OF CHRIST, SCIENTIST, POOLE
FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 DECEMBER 2021



Harrisons
4 Brackley Close
Bournemouth International Airport
Christchurch
Dorset
BH23 6SE

FIRST CHURCH OF CHRIST, SCIENTIST, POOLE

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mrs A H Evans Mrs D Howell Mr B Roberts
Charity number	236171
Principal address	2A Church Road Lower Parkstone Poole Dorset BH14 0NN
Independent examiner	Harrisons Chartered Accountants 4 Brackley Close Bournemouth International Airport Christchurch Dorset BH23 6SE

FIRST CHURCH OF CHRIST, SCIENTIST, POOLE

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Statement of financial activities	4
Balance sheet	5
Notes to the financial statements	6 - 11

FIRST CHURCH OF CHRIST, SCIENTIST, POOLE

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2021

The trustees present their annual report and financial statements for the year ended 31 December 2021.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, 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 Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)".

Objectives and activities

The object of the Church is to provide religious services in accordance with the Church Manual of The First Church of Christ, Scientist, in Boston, Massachusetts, USA.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

In 2015 the members unanimously approved a Board resolution to increase our donations to various Christian Science charities and to increase funds on outreach works to the local community. In 2017 we increased our annual contributions to UK based Christian Science.

In addition, to enhance our outreach to the local community between January 2016 and February 2019 we employed a full time Reading Room Manager at a gross salary of £1,950 per month. This was to enable the public to access a large range of communication resources during normal shop hours, including the Bible, Science and Health with Key to the Scriptures as well as a full range of literature published by the Christian Science worldwide headquarters in Boston USA in printed and electronic form.

In 2015 we also upgraded communication facilities to include new computers and wider window display screen.

When the UK was in lockdown at the beginning of the year, the Reading Room was closed but the window was frequently renewed and literature distributed. In April 2021 the Reading Room reopened to the public and throughout the rest of the year was open three and a half days a week.

The Church building was closed virtually the whole year until November due to Government restrictions and preparations to continue services on Zoom when returning to the Church building. Services have continued online and have enabled more people to access Church services from the local community, further afield in the UK and even in South Africa. Equipment was installed in the Church building in October to enable the services to be transmitted on Zoom. Since reopening the Church building in November hybrid services have been held with congregations both in the building and online.

Financial review

The trustees wish to draw attention to the increase in donations received this year and the charity making an overall surplus of £5,861 (2020: deficit of £21,925) and are grateful in particular to the Dagny Raymond Trust for the generous donation of £22,641.

The unrestricted funds are in surplus by £314,018 (2020: £308,157) of which £189,468 is made up of freehold property. The general fund is available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

The designated freehold property fund represents restricted funds utilised at the discretion of the trustees for the purpose of purchasing and improving the freehold property and other assets. Freehold property purchases and improvements, together with revaluation gains and losses on this property, are retained as part of this fund.

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

FIRST CHURCH OF CHRIST, SCIENTIST, POOLE

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

Structure, governance and management

First Church of Christ, Scientist, Poole is an unincorporated organisation founded in 1916 as a branch of The First Church of Christ, Scientist, in Boston, Massachusetts, USA, (The Mother Church), and is registered with the Charity Commission as Charity No. 236171.

The trustees who served during the year and up to the date of signature of the financial statements were:

Mrs A H Evans

Mrs D Howell

Mr B Roberts

New trustees are selected by the members in General Meeting and a majority vote of those present is necessary to make the selection.

There is an Executive Board consisting of three to five members elected annually by the Church membership. Officers in addition to this consist of :-

- a) First and Second Readers
- b) President
- c) Librarian
- d) Sunday School Superintendent
- e) Clerk
- f) Treasurer

The trustees' report was approved by the Board of Trustees.



Mrs A H Evans

Trustee

Dated: 11 July 2022

FIRST CHURCH OF CHRIST, SCIENTIST, POOLE

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF FIRST CHURCH OF CHRIST, SCIENTIST, POOLE

I report to the trustees on my examination of the financial statements of First Church of Christ, Scientist, Poole (the charity) for the year ended 31 December 2021.

Responsibilities and basis of report

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

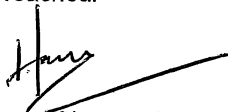
I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no 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 respect of the charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do 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 financial statements to be reached.



Harrison's Chartered Accountants

Harrisons
4 Brackley Close
Bournemouth International Airport
Christchurch
Dorset
BH23 6SE

Dated: 11 July 2022

FIRST CHURCH OF CHRIST, SCIENTIST, POOLE

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2021

		Unrestricted funds	Unrestricted funds
		2021	2020
	Notes	£	£
<u>Income from:</u>			
Donations and legacies	3	31,978	8,593
Charitable activities	4	2,984	1,898
Investment income	5	12,790	12,247
		<hr/>	<hr/>
Total income		47,752	22,738
		<hr/>	<hr/>
<u>Expenditure on:</u>			
Charitable activities	6	41,891	44,663
		<hr/>	<hr/>
Net income/(expenditure) for the year/ Net movement in funds		5,861	(21,925)
Fund balances at 1 January 2021		308,157	330,082
		<hr/>	<hr/>
Fund balances at 31 December 2021		314,018	308,157
		<hr/> <hr/>	<hr/> <hr/>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

FIRST CHURCH OF CHRIST, SCIENTIST, POOLE

BALANCE SHEET

AS AT 31 DECEMBER 2021

	Notes	2021 £	£	2020 £	£
Fixed assets					
Tangible assets	9		193,623		197,969
Current assets					
Stocks	10	1,584		1,574	
Debtors	11	1,903		2,330	
Investments	12	112,519		92,345	
Cash at bank and in hand		6,279		15,439	
			122,285		111,688
Creditors: amounts falling due within one year	13	(1,890)		(1,500)	
Net current assets			120,395		110,188
Total assets less current liabilities			314,018		308,157
Funds of the charity					
Unrestricted funds			314,018		308,157
			314,018		308,157

The financial statements were approved by the Trustees on 11 July 2022



Mrs A H Evans
Trustee

FIRST CHURCH OF CHRIST, SCIENTIST, POOLE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

1 Accounting policies

Charity information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is 2A Church Road, Lower Parkstone, Poole, Dorset, BH14 0NN.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, 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 Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

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

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

FIRST CHURCH OF CHRIST, SCIENTIST, POOLE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold buildings	2% straight line
Fixtures and fittings	10% straight line
Equipment	5% straight line

Freehold land is not depreciated.

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell.

1.9 Financial instruments

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

FIRST CHURCH OF CHRIST, SCIENTIST, POOLE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

	Unrestricted funds	Unrestricted funds
	2021	2020
	£	£
Donations and collections	26,788	6,543
Covenants and gift aid	5,190	2,050
	<u> </u>	<u> </u>

4 Charitable activities

	Reading room	Reading room
	2021	2020
	£	£
Sales within charitable activities	2,984	1,898
	<u> </u>	<u> </u>

5 Investment income

	Unrestricted funds	Unrestricted funds
	2021	2020
	£	£
Rent receivable	12,616	11,400
Interest receivable	174	847
	<u> </u>	<u> </u>
	<u>12,790</u>	<u>12,247</u>

FIRST CHURCH OF CHRIST, SCIENTIST, POOLE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

6 Charitable activities

	Church activities 2021 £	Reading room 2021 £	Total 2021 £	Church activities 2020 £	Reading room 2020 £	Total 2020 £
Charitable activities	1,676	6,115	7,791	7,789	4,280	12,069
Share of support costs (see note 7)	24,901	7,545	32,446	22,815	7,855	30,670
Share of governance costs (see note 7)	1,654	-	1,654	1,924	-	1,924
	<u>28,231</u>	<u>13,660</u>	<u>41,891</u>	<u>32,528</u>	<u>12,135</u>	<u>44,663</u>

7 Support costs

	Support costs £	Governance costs £	2021 £	Support costs £	Governance costs £	2020 £
Church Activities	32,446	-	32,446	30,670	-	30,670
Legal and professional	-	1,654	1,654	-	1,924	1,924
	<u>32,446</u>	<u>1,654</u>	<u>34,100</u>	<u>30,670</u>	<u>1,924</u>	<u>32,594</u>
Analysed between Charitable activities	<u>32,446</u>	<u>1,654</u>	<u>34,100</u>	<u>30,670</u>	<u>1,924</u>	<u>32,594</u>

Governance costs includes independent examiners fees of £1,654 (2020- £1,624).

8 Trustees

None of the trustees received any remuneration or benefits from the charity during the year.

FIRST CHURCH OF CHRIST, SCIENTIST, POOLE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

9 Tangible fixed assets

	Freehold land and buildings	Fixtures and fittings	Equipment	Total
	£	£	£	£
Cost				
At 1 January 2021	355,676	17,596	9,348	382,620
Additions	-	3,224	-	3,224
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
At 31 December 2021	355,676	20,820	9,348	385,844
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Depreciation and impairment				
At 1 January 2021	159,274	16,029	9,348	184,651
Depreciation charged in the year	6,934	636	-	7,570
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
At 31 December 2021	166,208	16,665	9,348	192,221
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Carrying amount				
At 31 December 2021	189,468	4,155	-	193,623
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
At 31 December 2020	196,402	1,567	-	197,969
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

10 Stocks

	2021	2020
	£	£
Total stock	1,584	1,574
	<u> </u>	<u> </u>

11 Debtors

	2021	2020
	£	£
Other debtors	1,715	2,330
Prepayments and accrued income	188	-
	<u> </u>	<u> </u>
	1,903	2,330
	<u> </u>	<u> </u>

12 Current asset investments

	2021	2020
	£	£
Short term deposits	112,519	92,345
	<u> </u>	<u> </u>

13 Creditors: amounts falling due within one year

	2021	2020
	£	£
Accruals and deferred income	1,890	1,500
	<u> </u>	<u> </u>

FIRST CHURCH OF CHRIST, SCIENTIST, POOLE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

14 Unrestricted funds

The income funds of the charity include the following unrestricted funds:

	Movement in funds			
	Balance at 1 January 2021	Incoming resources	Resources expended	Balance at 31 December 2021
	£	£	£	£
Freehold property fund	196,402	-	(6,934)	189,468
General fund	111,755	47,752	(34,957)	124,550
	<u>308,157</u>	<u>47,752</u>	<u>(41,891)</u>	<u>314,018</u>

	Movement in funds			
	Balance at 1 January 2020	Incoming resources	Resources expended	Balance at 31 December 2020
	£	£	£	£
Freehold property fund	203,336	-	(6,934)	196,402
General fund	126,746	22,738	(37,729)	111,755
	<u>330,082</u>	<u>22,738</u>	<u>(44,663)</u>	<u>308,157</u>

The designated freehold property fund represents unrestricted funds utilised at the discretion of the trustees for the purpose of purchasing and improving the freehold property.

15 Related party transactions

Kate Roberts, wife of trustee Brian Robert, was paid for cleaning services totalling £400 during the year.