

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



4 Brackley Close  
Bournemouth International Airport  
Christchurch  
Dorset  
BH23 6SE

# FIRST CHURCH OF CHRIST, SCIENTIST, POOLE

## LEGAL AND ADMINISTRATIVE INFORMATION

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

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# FIRST CHURCH OF CHRIST, SCIENTIST, POOLE

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# FIRST CHURCH OF CHRIST, SCIENTIST, POOLE

## TRUSTEES' REPORT

### FOR THE YEAR ENDED 31 DECEMBER 2022

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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**

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### 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

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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).

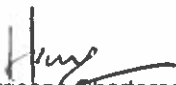
I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

#### **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**

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|   |       | Unrestricted funds<br>2022<br>£ | Unrestricted funds<br>2021<br>£ |
|---|-------|---------------------------------|---------------------------------|
|   | Notes |                                 |                                 |
| <b><u>Income from:</u></b>  |       |                                 |                                 |
| Donations and legacies  | 3     | 25,711                          | 31,978                          |
| Charitable activities   | 4     | 3,131                           | 2,984                           |
| Investment income   | 5     | 15,564                          | 12,790                          |
|   |       | <hr/>                           | <hr/>                           |
| <b>Total income</b>   |       | 44,406                          | 47,752                          |
|   |       | <hr/>                           | <hr/>                           |
| <b><u>Expenditure on:</u></b>   |       |                                 |                                 |
| Charitable activities   | 6     | 55,054                          | 41,891                          |
|   |       | <hr/>                           | <hr/>                           |
| <b>Net (expenditure)/income for the year/<br/>Net movement in funds</b> |       | (10,648)                        | 5,861                           |
|   |       |                                 |                                 |
| Fund balances at 1 January 2022   |       | 314,018                         | 308,157                         |
|   |       | <hr/>                           | <hr/>                           |
| <b>Fund balances at 31 December 2022</b>                                |       | 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<br>£      | £              | 2021<br>£      | £              |
|---|-------|----------------|----------------|----------------|----------------|
| <b>Fixed assets</b>                                   |       |                |                |                |                |
| Tangible assets                                       | 9     |                | 186,834        |                | 193,623        |
| <b>Current assets</b>                                 |       |                |                |                |                |
| 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> |                |
| <b>Creditors: amounts falling due within one year</b> | 13    | <u>(1,990)</u> |                | <u>(1,890)</u> |                |
| Net current assets                                    |       |                | 116,536        |                | 120,395        |
| <b>Total assets less current liabilities</b>          |       |                | <u>303,370</u> |                | <u>314,018</u> |
| <b>Funds of the charity</b>                           |       |                |                |                |                |
| Unrestricted funds                                    |       |                | 303,370        |                | 314,018        |
|   |       |                | <u>303,370</u> |                | <u>314,018</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

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#### 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

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#### 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

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### 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<br>funds | Unrestricted<br>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<br>room   | Reading<br>room   |
|------------------------------------|-------------------|-------------------|
|                                    | 2022              | 2021              |
|                                    | £                 | £                 |
| Sales within charitable activities | 3,131             | 2,984             |
|                                    | <u>          </u> | <u>          </u> |

### 5 Investment income

|                     | Unrestricted<br>funds | Unrestricted<br>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<br>activities<br>2022<br>£ | Reading<br>room<br>2022<br>£ | Total<br>2022<br>£ | Church<br>activities<br>2021<br>£ | Reading<br>room<br>2021<br>£ | Total<br>2021<br>£ |
|---|-----------------------------------|------------------------------|--------------------|-----------------------------------|------------------------------|--------------------|
| Charitable activities                     | 8,013                             | 7,527                        | 15,540             | 1,676                             | 6,115                        | 7,791              |
| Share of support costs (see<br>note 7)    | 30,035                            | 7,789                        | 37,824             | 24,901                            | 7,545                        | 32,446             |
| Share of governance costs<br>(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<br>costs<br>£ | Governance<br>costs<br>£ | 2022 Support costs<br>£ | 2021 Support costs<br>£ | Governance<br>costs<br>£ | 2021<br>£     |
|---|-----------------------|--------------------------|-------------------------|-------------------------|--------------------------|---------------|
| 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<br>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<br>and buildings | Fixtures and<br>fittings | Equipment | Total   |
|------------------------------------|--------------------------------|--------------------------|-----------|---------|
|                                    | £                              | £                        | £         | £       |
| <b>Cost</b>                        |                                |                          |           |         |
| At 1 January 2022                  | 355,676                        | 20,820                   | 9,348     | 385,844 |
| Additions                          | -                              | 868                      | -         | 868     |
| At 31 December 2022                | 355,676                        | 21,688                   | 9,348     | 386,712 |
| <b>Depreciation and impairment</b> |                                |                          |           |         |
| At 1 January 2022                  | 166,208                        | 16,665                   | 9,348     | 192,221 |
| Depreciation charged in the year   | 6,934                          | 723                      | -         | 7,657   |
| At 31 December 2022                | 173,142                        | 17,388                   | 9,348     | 199,878 |
| <b>Carrying amount</b>             |                                |                          |           |         |
| At 31 December 2022                | 182,534                        | 4,300                    | -         | 186,834 |
| At 31 December 2021                | 189,468                        | 4,155                    | -         | 193,623 |

### 10 Stocks

|             | 2022<br>£ | 2021<br>£ |
|-------------|-----------|-----------|
| Total stock | 1,747     | 1,584     |

### 11 Debtors

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

### 12 Current asset investments

|                     | 2022<br>£ | 2021<br>£ |
|---------------------|-----------|-----------|
| Short term deposits | 112,587   | 112,519   |

### 13 Creditors: amounts falling due within one year

|                              | 2022<br>£ | 2021<br>£ |
|------------------------------|-----------|-----------|
| Accruals and deferred income | 1,990     | 1,890     |

# 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<br>31 December<br>2022 |
|------------------------|------------------------------|-----------------------|-----------------------|-----------------------------------|
|                        | Balance at<br>1 January 2022 | Incoming<br>resources | Resources<br>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<br>31 December<br>2021 |
|------------------------|------------------------------|-----------------------|-----------------------|-----------------------------------|
|                        | Balance at<br>1 January 2021 | Incoming<br>resources | Resources<br>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<br>£       | 2021<br>£     |
|---|-----------------|---------------|
| <b>Income and endowments</b>                |                 |               |
| <b>Donations and legacies</b>               |                 |               |
| 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> |
| <b>Charitable activities</b>                |                 |               |
| Shop sales                                  | 3,131           | 2,984         |
|   | <u>3,131</u>    | <u>2,984</u>  |
| <b>Investment income</b>                    |                 |               |
| 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> |
| <b>Total incoming resources</b>             | <u>44,406</u>   | <u>47,752</u> |
| <b>Expenditure</b>                          |                 |               |
| <b>Expenditure on charitable activities</b> |                 |               |
| 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         |
| <b>Total expenditure</b>                    | <u>55,054</u>   | <u>41,891</u> |
| <b>Net income</b>                           | <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<br>£     | 2021<br>£     |
|--|---------------|---------------|
| <b>Expenditure on charitable activities</b>  |               |               |
| <b>Church Activities</b>                     |               |               |
| <i><b>Activities undertaken directly</b></i> |               |               |
| Donations                                    | 5,050         | 300           |
| Lecture expenses                             | 2,963         | 1,376         |
|  | <u>8,013</u>  | <u>1,676</u>  |
| <br><i><b>Support costs</b></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> |
| <br><b>Reading room expenses</b>             |               |               |
| <i><b>Activities undertaken directly</b></i> |               |               |
| Purchases                                    | 5,997         | 4,405         |
| Readers expenses                             | 1,530         | 1,710         |
|  | <u>7,527</u>  | <u>6,115</u>  |
| <br><i><b>Support costs</b></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>  |
| <br><b>Governance costs</b>                  |               |               |
| Accountancy fees                             | 1,690         | 1,654         |
|  | <u>1,690</u>  | <u>1,654</u>  |
| <br><b>Total expenditure</b>                 | <u>55,054</u> | <u>41,891</u> |