

FIRST CHURCH OF CHRIST SCIENTIST CHELTENHAM

England & Wales · Charity number 237593

Details

Other names	FIRST CHURCH OF CHRIST, SCIENTIST CHELTENHAM NEW BUILDING FUND, FIRST CHURCH OF CHRIST, SCIENTIST, CHELTENHAM, READING ROOM FUND
Status	Registered
Legal form	Other
Registered	1965-06-10
Register	View on the Charity Commission register

Contact

Address	First Church of Christ Scientist 189 Bath Road Cheltenham Gloucestershire
Phone	01242514140
Email	enquiries@christianscience-cheltenham.org.uk

Activities

Objects: TO MAINTAIN THE TRUTH AS SET FORTH IN THE BIBLE AND INTERPRETED IN THE CHRISTIAN SCIENCE TEXTBOOK, SCIENCE AND HEALTH WITH KEY TO THE SCRIPTURES, BY MARY BAKER EDDY, THE DISCOVERER AND FOUNDER OF CHRISTIAN SCIENCE.

Activities: Religious activities

Classification

- **How:** Other Charitable Activities
- **What:** Religious Activities
- **Who:** The General Public/mankind

Geography

- **Area of benefit:** UNRESTRICTED
- Gloucestershire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-10-31	£28,848	£311,558	-	-
2024-10-31	£19,872	£46,106	-	-
2023-10-31	£15,840	£67,500	-	-
2022-10-31	£3,196,855	£103,067	£3,255,980	0
2021-10-31	£122,592	£14,828	-	-
2020-10-31	£16,916	£12,583	-	-

Trustees

Name	Role	Appointed
Elizabeth Anne Wilson		2025-01-26
Judy Annette Vaughan		2024-01-01
MARGARET CHRISTINE MATTHEWS		2026-01-23

FIRST CHURCH OF CHRIST SCIENTIST CHELTENHAM

England & Wales - Charity number 237593

Accounts



**CHARITY COMMISSION
FOR ENGLAND AND WALES**

Trustees' Annual Report for the period

From 31.10.2024 Period start date

To 31.10.2025 Period end date

Charity name: First of Christ Scientist, Cheltenham

Charity registration number: 237593

Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	The object of this church is to maintain and spread the truth as set forth in the Bible and interpreted in the Christian Science textbook, Science and Health with Key to the Scriptures by Mary Baker Eddy, the discoverer and founder of Christian Science
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	Offering Sunday church services, Sunday School, Wednesday testimony meetings and a public Reading room for sales, quiet study and prayer and for enquiries
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	The Trustees can confirm that they have had regard to the guidance issued by the Charity Commission on public benefit

Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	
Policy on social investment including program related investment	Para 1.38	
Contribution made by volunteers	Para 1.38	

Other		

Achievements and Performance

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	The church building in Bayshill Road having been sold, the former Lloyds bank building at 189 Bath Road Cheltenham was purchased. The new building is being refurbished for the purpose of establishing the Church and Reading Room in a busy area, more accessible to the public. Once the refurbishment was begun, much more work than had been anticipated needed to be undertaken. In the meantime the work of the church continued uninterrupted using temporary accommodation accessible to the public. Weekly Sunday services and Sunday School were maintained. Wednesday testimony meetings were held twice a month. It is anticipated that our new building will be occupied by Spring 2026

Additional information (optional)

You may choose to include further statements where relevant about:

Achievements against objectives set	Para 1.41	
Performance of fundraising activities against objectives set	Para 1.41	
Investment performance against objectives	Para 1.41	
Other		

Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	We hold sufficient funds to operate for one year without any other income.
Amount of reserves held	Para 1.22	
Reasons for holding zero reserves	Para 1.22	
Details of fund materially in deficit	Para 1.24	
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	

Additional information (optional)

You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	
Investment policy and objectives including any social investment policy adopted	Para 1.46	
A description of the principal risks facing the charity	Para 1.46	
Other		

Structure, Governance and Management

Description of charity's trusts:		
Type of governing document (trust deed, royal charter)	Para 1.25	Church by-laws
How is the charity constituted? (e.g. unincorporated association, CIO)	Para 1.25	Unincorporated association?
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	Election by the members of the Charity

Additional information (optional)

You may choose to include further statements where relevant about:

Policies and procedures adopted for the induction and training of trustees	Para 1.51	
The charity's organisational structure and any wider network with which the charity works	Para 1.51	
Relationship with any related parties	Para 1.51	
Other		

Reference and Administrative details

Charity name	First Church of Christ Scientist
Other name the charity uses	N/A
Registered charity number	237593
Charity's principal address	Bayshill Road Cheltenham

Names of the charity trustees who manage the charity

		Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
	1	David Wilson	Chair		
	2	Judy Vaughan			
	3	Elizabeth Wilson			
	4				
	5				
	6				
	7				
	8				
	9				
	10				
	11				
	12				
	13				
	14				
	15				
	16				
	17				
	18				
	19				
	20				

Corporate trustees – names of the directors at the date the report was approved

Director name		

Name of trustees holding title to property belonging to the charity

Trustee name	Dates acted if not for whole year	
Office of the public guardian -incorporated in the Charity Commission		

Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	

Additional information (optional)

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address
Name of chief executive or names of senior staff members (Optional information)		

Exemptions from disclosure

Reason for non-disclosure of key personnel details

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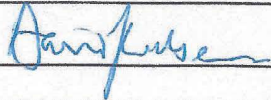
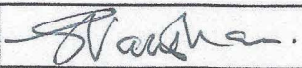
Other optional information

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Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

	Signature(s)		
	Full name(s)	David Wilson	Judy Vaughan
	Position (eg Secretary, Chair, etc)	Chair	Trustee
	Date	13th July, 2026	

**To the Trustees of Trust Property Held in Connection with First Church of Christ,
Scientist, Cheltenham (Charity)**

I report on the attached accounts of the Charity for the year ended 31 October 2025, which I have initialed for identification purposes only.

Respective responsibilities of trustees and examiner

The Charity's Trustees are responsible for the preparation of the accounts. The Charity's Trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

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

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the Charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

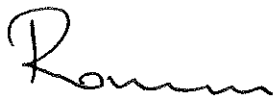
In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 130 of the 2011 Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Signature

20 January 2026

Date

ROGER FRANK DOWNES FCA
for & on behalf of BK Plus Limited, Chartered Certified Accountants
6 Manor Park Business Centre, Mackenzie Way, Cheltenham, Gloucestershire, GL51 9TX



CHARITY COMMISSION
FOR ENGLAND AND WALES

Charity Name
First Church of Christ, Scientist, Cheltenham

No (if any)
237593

CC16a

Receipts and payments accounts

For the period from	Period start date 01/11/2024	To	Period end date 31/10/2025
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Section A Receipts and payments

	Unrestricted funds to the nearest £	Restricted funds to the nearest £	Endowment funds to the nearest £	Total funds to the nearest £	Last year to the nearest £
A1 Receipts					
Donations	7,707			7,707	1,806
Gift Aid refund	279			279	1,101
Interest received	20,272			20,272	15,841
Reading room sales and subscriptions	590			590	1,125
Sub total (Gross income for AR)	28,848	0	0	28,848	19,872
A2 Asset and investment sales, (see table).					
Sub total	0	0	0	0	0
Total receipts	28,848	0	0	28,848	19,872
A3 Payments					
Utilities	-2,475			-2,475	4,301
Professional fees	1,390			1,390	2,061
Insurance	8,058			8,058	8,274
Literature for church use	190			190	196
Committee expenses	0			0	59
Website	288			288	280
Maintenance	202			202	180
Literature for reading room	2,038			2,038	1,461
Office supplies and mail redirection	99			99	859
Bank charges	23			23	0
Donations	0			0	700
Property refurbishment	292,475			292,475	33,436
Business rates	0			0	-12,902
Room rental	7,616			7,616	6,238
Storage	1,654			1,654	936
Sub total	311,558	0	0	311,558	46,106
A4 Asset and investment purchases. (see table)					
Funds invested					
Sub total	0	0	0	0	0
Total payments	311,558	0	0	311,558	46,106
Net of receipts/(payments)	-282,710			-282,710	-26,234
A5 Transfers between funds					
A6 Cash funds last year end	908,085			908,085	934,319
Cash funds this year end	625,375	0	0	625,375	908,085

INITIALLED FOR
IDENTIFICATION
PURPOSES ONLY

20/01/2026

Section B Statement of assets and liabilities at the end of the period

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
B1 Cash funds	Bank accounts	625,355		
	Float	20		
	Total cash funds	625,375	0	0
	(agree balances with receipts and payments account(s))	OK	OK	OK
B2 Other monetary assets	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
	Gift Aid reclaim 2023/24			
B3 Investment assets	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
	Persshing securities	unrestricted	1,750,000	1,871,890
B4 Assets retained for the charity's own use	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
	Church building	unrestricted	520,000	
B5 Liabilities	Details	Fund to which liability relates	Amount due (optional)	When due (optional)
Signed by one or two trustees on behalf of all the trustees	Signature	Print Name	Date of approval	

**To the Trustees of Trust Property Held in Connection with First Church of Christ,
Scientist, Cheltenham (Charity)**

I report on the attached accounts of the Charity for the year ended 31 October 2025, which I have initialed for identification purposes only.

Respective responsibilities of trustees and examiner

The Charity's Trustees are responsible for the preparation of the accounts. The Charity's Trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

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

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the Charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

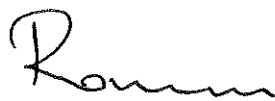
In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

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- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Signature

20 January 2026

Date

ROGER FRANK DOWNES FCA
for & on behalf of BK Plus Limited, Chartered Certified Accountants
6 Manor Park Business Centre, Mackenzie Way, Cheltenham, Gloucestershire, GL51 9TX

Accounts

**REPORT OF THE TRUSTEES AND
AUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 OCTOBER 2022
FOR
FIRST CHURCH OF CHRIST, SCIENTIST,
CHELTENHAM**

**FIRST CHURCH OF CHRIST, SCIENTIST,
CHELTENHAM**

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FOR THE YEAR ENDED 31 OCTOBER 2022**

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**FIRST CHURCH OF CHRIST, SCIENTIST,
CHELTENHAM**

**REFERENCE AND ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 31 OCTOBER 2022**

TRUSTEES	M C Matthews (appointed 6.2.22) L J Taylor E A Wilson
PRINCIPAL ADDRESS	Bayshill Road Cheltenham Gloucestershire GL50 3AW
REGISTERED CHARITY NUMBER	237593
AUDITORS	Andorran Limited 6 Manor Park Business Centre Mackenzie Way Cheltenham Gloucestershire GL51 9TX

**FIRST CHURCH OF CHRIST, SCIENTIST,
CHELTENHAM**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 OCTOBER 2022**

The trustees present their report with the financial statements of the charity for the year ended 31 October 2022. The trustees have adopted the provisions of 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

Objectives and aims

The charity's stated Charitable Objects are to maintain the truth as set forth in the Bible and interpreted in the Christian Science textbook "Science and Health with Key to the Scriptures" by Mary Baker Eddy, the discoverer and founder of Christian Science.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

At its church building in Bayshill Road, First Church of Christ, Scientist, Cheltenham has conducted weekly services every Sunday morning at which a Lesson Sermon is read comprising passages from the Bible and the Christian Science textbook, "Science and Health with Key to the Scriptures" by Mary Baker Eddy.

Wednesday evening meetings have also been held every week and these include an opportunity for those attending to express gratitude for healing experienced through prayer.

Until its sale, the Reading Room maintained window displays, changed regularly to provide an uplifting focus for the community. The Reading Room is now located in the church building and is open to the public at advertised times to give members of the community a quiet place to read, pray or talk with an attendant.

Sunday School for children and teenagers is offered weekly at the same time as Sunday services.

The church hosted a public lecture on Christian Science in April 2022 at a local community Arts Centre.

All activities were conducted by volunteers apart from the work of Treasurer, which was undertaken by a self-employed consultant.

The church is engaged in a project to focus its activities in one location which is more accessible to local residents.

FINANCIAL REVIEW

Financial position

The financial position of the church was enhanced by the sale of its two properties, the net proceeds of which were £3,105,467.

A new building has been purchased with a view to complete refurbishment which will be funded by some of the funds realised from the property sales.

A reserve will be kept on hand to cover property running costs and regular activities that benefit the community served by the church.

The balance will be invested with professional investment managers who have been scrutinised by the trustees and approved by the membership.

The annual income derived will be adequate to cover the church's regular expenses and the capital will be available for future growth in the church's activities.

**FIRST CHURCH OF CHRIST, SCIENTIST,
CHELTENHAM**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 OCTOBER 2022**

FUTURE PLANS

A new building has been purchased with a view to complete refurbishment to accommodate Church Services, Sunday School and Reading Room activities as outlined in the Manual of the Mother Church, the First Church of Christ, Scientist, in Boston, Massachusetts. Architects have been engaged to accomplish the necessary work during 2023.

A public lecture will be held in Spring 2023.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, "Constitution and Byelaws", and constitutes an unincorporated charity.

Organisational structure

Regular quarterly meetings for the entire church membership have been held at which decisions have been taken to be executed by the trustees.

The trustees have normally met twice monthly to conduct the orderly running of the church.

Meetings are conducted in accordance with the Church Constitution and Byelaws. Minutes of all meetings are kept by the Clerk and are available to members.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

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

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the board of trustees on 12 January 2023 and signed on its behalf by:



E A Wilson - Trustee

**REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF
FIRST CHURCH OF CHRIST, SCIENTIST,
CHELTENHAM**

Opinion

We have audited the financial statements of First Church of Christ, Scientist, Cheltenham (the 'charity') for the year ended 31 October 2022 which comprise the Statement of Financial Activities, the Statement of Financial Position, the Statement of Cash Flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 October 2022 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

**REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF
FIRST CHURCH OF CHRIST, SCIENTIST,
CHELTENHAM**

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees are responsible for the preparation of the financial statements which give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements

We have been appointed as auditors under Section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- enquiries of the trustees including a pre audit discussion;
- obtaining and reviewing supporting documentation of policies concerning the laws and regulations applicable to the charity's business;
- understanding how the charity complies with its regulatory framework by making enquiries of the trustees ;
- considering the culture inherent in the charity and whether this represents a culture of honesty and ethical behaviour with a strong emphasis of detection and prevention of fraud.

We assessed the susceptibility of the charity's financial statements to material misstatement and considered how fraud might occur. The audit procedures performed included, but were not limited to:

- challenging trustees' assumptions and estimates;
- identifying and testing unusual journal entries;
- assessing how the relevant laws and regulations have been complied with and noting any instances of non compliance;
- reviewing the financial statements for compliance with relevant Accounting Standards and accounting legislation applicable to a charity;
- considering how those charged with governance have addressed the possibility of an override of essential controls or other influence over the financial reporting processes.

In addition, we also considered other non financial laws relevant to the charity. These do not necessarily have a direct influence on the financial statements but might affect the charity's ability to operate.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

**REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF
FIRST CHURCH OF CHRIST, SCIENTIST,
CHELTENHAM**

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Andorran Limited

Andorran Limited
6 Manor Park Business Centre
Mackenzie Way
Cheltenham
Gloucestershire
GL51 9TX

12 January 2023

**FIRST CHURCH OF CHRIST, SCIENTIST,
CHELTENHAM**

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 OCTOBER 2022**

		31.10.22 Unrestricted fund £	31.10.21 Total funds £
INCOME AND ENDOWMENTS FROM	Notes		
Donations and legacies	2	8,107	121,834
Other trading activities	3	1,147	751
Investment income	4	101	7
Other income	5	3,187,500	-
Total		<u>3,196,855</u>	<u>122,592</u>
 EXPENDITURE ON			
Trading expenses	6	3,421	6,588
Charitable activities	7		
Operation of church		17,613	8,240
Other	9	82,033	-
Total		<u>103,067</u>	<u>14,828</u>
 NET INCOME		3,093,788	107,764
 RECONCILIATION OF FUNDS			
Total funds brought forward		162,192	54,428
 TOTAL FUNDS CARRIED FORWARD		<u><u>3,255,980</u></u>	<u><u>162,192</u></u>

The notes form part of these financial statements

**FIRST CHURCH OF CHRIST, SCIENTIST,
CHELTENHAM**

**STATEMENT OF FINANCIAL POSITION
31 OCTOBER 2022**

	Notes	31.10.22 Unrestricted fund £	31.10.21 Total funds £
FIXED ASSETS			
Tangible assets	11	520,000	-
CURRENT ASSETS			
Cash at bank and in hand		2,735,980	162,192
NET CURRENT ASSETS		<u>2,735,980</u>	<u>162,192</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		3,255,980	162,192
NET ASSETS		<u>3,255,980</u>	<u>162,192</u>
FUNDS			
Unrestricted funds		3,255,980	162,192
TOTAL FUNDS		<u>3,255,980</u>	<u>162,192</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 12 January 2023 and were signed on its behalf by:



E A Wilson - Trustee

**FIRST CHURCH OF CHRIST, SCIENTIST,
CHELTENHAM**

**STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 OCTOBER 2022**

	Notes	31.10.22 £	31.10.21 £
Cash flows from operating activities			
Cash generated from operations	1	3,093,687	107,757
Net cash provided by operating activities		<u>3,093,687</u>	<u>107,757</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		(520,000)	-
Interest received		101	7
Net cash (used in)/provided by investing activities		<u>(519,899)</u>	<u>7</u>
Change in cash and cash equivalents in the reporting period		<u>2,573,788</u>	<u>107,764</u>
Cash and cash equivalents at the beginning of the reporting period		<u>162,192</u>	<u>54,428</u>
Cash and cash equivalents at the end of the reporting period		<u><u>2,735,980</u></u>	<u><u>162,192</u></u>

The notes form part of these financial statements

FIRST CHURCH OF CHRIST, SCIENTIST,
CHELTENHAM

NOTES TO THE STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 OCTOBER 2022

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	31.10.22 £	31.10.21 £
Net income for the reporting period (as per the Statement of Financial Activities)	3,093,788	107,764
Adjustments for:		
Interest received	(101)	(7)
Net cash provided by operations	<u>3,093,687</u>	<u>107,757</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.11.21 £	Cash flow £	At 31.10.22 £
Net cash			
Cash at bank and in hand	162,192	2,573,788	2,735,980
	<u>162,192</u>	<u>2,573,788</u>	<u>2,735,980</u>
Total	<u>162,192</u>	<u>2,573,788</u>	<u>2,735,980</u>

The notes form part of these financial statements

**FIRST CHURCH OF CHRIST, SCIENTIST,
CHELTENHAM**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 OCTOBER 2022**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

No depreciation is provided against the cost of the church building, which is considered by the trustees to hold its value year on year.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. DONATIONS AND LEGACIES

	31.10.22	31.10.21
	£	£
Gift Aid collections	5,180	4,435
Donations	801	114,511
Gift aid tax refunded	681	2,802
Collections	1,445	86
	8,107	121,834

**FIRST CHURCH OF CHRIST, SCIENTIST,
CHELTENHAM**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 OCTOBER 2022**

3. OTHER TRADING ACTIVITIES

	31.10.22	31.10.21
	£	£
Reading room sales	608	255
Reading room member subs	539	496
	<u>1,147</u>	<u>751</u>

4. INVESTMENT INCOME

	31.10.22	31.10.21
	£	£
Savings account interest	101	7
	<u>101</u>	<u>7</u>

5. OTHER INCOME

	31.10.22	31.10.21
	£	£
Property sales	3,187,500	-
	<u>3,187,500</u>	<u>-</u>

6. TRADING EXPENSES

Other trading activities

	31.10.22	31.10.21
	£	£
Reading room expenses	3,421	6,588
	<u>3,421</u>	<u>6,588</u>

7. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 8) £
Operation of church	17,613
	<u>17,613</u>

8. DIRECT COSTS OF CHARITABLE ACTIVITIES

	31.10.22	31.10.21
	£	£
Church operating expenses	11,427	3,517
Maintenance	3,390	1,263
Lectures	2,786	2,710
Donations	10	750
	<u>17,613</u>	<u>8,240</u>

**FIRST CHURCH OF CHRIST, SCIENTIST,
CHELTENHAM**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 OCTOBER 2022**

9. OTHER

	31.10.22	31.10.21
	£	£
Costs of property transactions	82,033	-
	<u>82,033</u>	<u>-</u>

10. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 October 2022 nor for the year ended 31 October 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 October 2022 nor for the year ended 31 October 2021.

11. TANGIBLE FIXED ASSETS

	Freehold property £
COST	
Additions	520,000
	<u>520,000</u>
NET BOOK VALUE	
At 31 October 2022	520,000
	<u>520,000</u>
At 31 October 2021	-
	<u>-</u>

12. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 October 2022.

Accounts

Trustees' Annual Report November 2020 – October 2021

Charity name: First Church of Christ, Scientist, Cheltenham

Charity registration number: 237593

Address: First Church of Christ, Scientist, Bayshill Rd, Cheltenham GL50 3AW

Governing document: Constitution and byelaws

Objectives:

To maintain the truth as set forth in the Bible and interpreted in the Christian Science textbook, Science and Health with Key to the Scriptures, by Mary Baker Eddy, the discoverer and founder of Christian Science.

The charity operates a Church and Reading Room to further its objectives.

Trustees during the year:

Judy Annette Vaughan Chair
Elizabeth Anne Wilson Trustee
Lindsey Joy Taylor Trustee

Public benefit:

The trustees have had regard to the Charity Commission's guidance on public benefit.

Activities and achievements:

First Church of Christ, Scientist, Cheltenham continued to offer weekly services every Sunday morning throughout this year. Due to lockdowns, these were held online via Zoom for much of the year but we were able to resume in-person services in September and we're pleased that our regular congregants have been happy to return.

Weekly Wednesday evening meetings have also continued uninterrupted this year, initially via Zoom, more recently in-person. As for the Sunday services, these meetings are advertised locally as well as more widely and visitors are always welcomed.

Our Reading Room has been open as much as we have been able to. During the times that this has not been possible, the window displays have still been changed regularly to provide a focus for our community.

Sunday School for children and teenagers is offered weekly at the same time as our Sunday services.

On one Sunday we hosted a youth group from out of area.

The church hosted a public lecture on Christian Science in December. Due to lockdown this was held online and was both advertised in and supported by our local community as well as further afield.

Volunteers:

We are grateful to the nine volunteers who take on roles in the church itself (e.g. as Readers during services) and at our Reading Room. The volunteers who manage the Reading Room (sales, ordering stock and supplies, ensuring the building is maintained etc.) play an important part in making the church visible to, and part of, the wider community.

Financial:

During the year a legacy was received, and trustees are considering how this can best be used to further the charitable objectives.

A payment was made to one trustee, who has specialist skills in this area, for a lecture.

There have been no restricted funds during the year.

FIRST CHURCH OF CHRIST, SCIENTIST, CHELTENHAM
ACCOUNTS FOR THE TWELVE MONTHS ENDED 31 OCTOBER 2021
RECEIPTS AND PAYMENTS ACCOUNT

General Fund

	2021 £	2020
RECEIPTS		
Collections	86	2,226
Gift Aid Collections	4,435	6,060
Donations	114,512	6,050
Gift Aid & Cash Collected Tax Refunded	2,802	1,318
Interest Received on CAF Bank Account	0	0
Interest Received on Virgin Deposit Account	0	0
Interest Received from Lloyds Savings/Current Account	7	23
Reading Room Sales	255	616
Reading Room Members Subscriptions	496	623
	<u>122,592</u>	<u>16,916</u>
PAYMENTS		
Organists/Soloists Expenses	Note 1 0	0
Church Operating Expenses	Note 2 3,517	4,272
Maintenance	Note 3 1,263	1,433
Petty Cash Committees	Note 4 0	0
Reading Room Expenses	Note 5 6,588	3,561
Donations	Note 6 750	475
Special Projects	Note 7 0	0
Lectures	Note 8 2,710	2,843
	<u>14,828</u>	<u>12,583</u>
Excess of Payments over Receipts/Receipts over Payments	107,764	4,333
Bank Balance and Cash in Hand Brought Forward - 1 November	54,428	50,095
ADD Excess of Receipts over Payments	107,764	4,333
ADD Transfer from CAF Account	0	0
Bank Balances Carried Forward - 31 October	<u>162,192</u>	<u>54,428</u>
Represented By		
MONETARY ASSETS		
Virgin Interest @ 0.5%	0	0
Lloyds Cash book	677	970
Lloyds Savings Accts	161,495	53,438
Float Reading Room	20	20
	<u>162,191</u>	<u>54,428</u>

On Behalf of the Charity Trustees

S. B. D. C.
Treasurer

Date 23/1/22

FIRST CHURCH OF CHRIST, SCIENTIST, CHELTENHAM
ACCOUNTS FOR THE TWELVE MONTHS ENDED 31 OCTOBER 2021
GENERAL FUND PAYMENTS - DETAILED SCHEDULES

	2021 £	2020
1. Organists/Soloists Expenses	-	-
2. Church Operating Expenses		
Committee on Publication	396	468
Electricity	466	1280
Water	40	40
Insurance	1,396	1318
Journal Card	414	466
Website, Zoom & Stationery	336	279
Church Literature from Reading Room	69	301
Independent Financial Examiner's Fee/book-keeping	400	120
	<u>3,517</u>	<u>4272</u>
3. Church Maintenance		
Cleaning and Window Cleaning	420	279
Building	-	0
Fire Prevention	-	221
Garden	753	933
Equipment	90	0
Organ and Piano Tuning	-	0
	<u>1,263</u>	<u>1,433</u>
4. Petty Cash Committees		
Music	-	0
Librarian	-	0
Welfare	-	0
House and Maintenance	-	0
	<u>-</u>	<u>0</u>
5. Reading Room Expenses		
Electricity and Gas	210	185
Water	153	46
Telephone / Broadband	489	387
Building Maintenance	2,262	688
Equipment Maintenance	1,892	23
Cleaning	226	156
RR Display Material	-	0
Literature for RR use & resale	700	930
Members Subscriptions Payments	378	773
Office & Admin	57	87
JSH On-Line	220	285
	<u>6,588</u>	<u>3,561</u>
6. Donations		
The Mother Church	350	175
Focus	-	0
Whitehaven	300	100
Visiting Nurse Service	100	100
Easter Camp	-	100
	<u>750</u>	<u>475</u>
7. Special Projects		
Porch Light	-	0
	<u>-</u>	<u>0</u>
8. Lectures	2,710	2,843
TOTAL PAYMENTS	<u><u>14,828</u></u>	<u><u>12,583</u></u>

FIRST CHURCH OF CHRIST, SCIENTIST, CHELTENHAM
ACCOUNTS FOR THE TWELVE MONTHS ENDED 31 OCTOBER 2021
STATEMENT OF ASSETS AND LIABILITIES AS AT 31/10/21

	2021 £ 31/10/2021	2020 £ 31/10/2020	2019 £ 31/10/2019	2018 £ 31/10/2018	2017 £ 31/10/2017
MONETARY ASSETS					
Lloyds Bank Account	677	970	1,458	885	799
Lloyds Bank Savings Accounts	161,495	53,438	48,617	49,830	0
Virgin Charity Deposit Account	-	-	-	-	48,968
RR Cash Float	20	20	20	20	20
	<u>162,191</u>	<u>54,428</u>	<u>50,095</u>	<u>50,735</u>	<u>49,787</u>
INVESTMENTS					
CAF Fixed Interest Fund B Income (At cost)	-	-	-	1,012	1,012
Repurchase of units	-	-	-	-978	-
LIABILITIES					
Apart from normal accounts payable the charity has no indebtedness.					
OTHER ASSETS - Insured Values					
The Church Properties are held on behalf of the Members in the name of the Official Custodian for Charities					
Church Building and Land - Bayshill Road, Cheltenham	1,319,272	1,244,596	1,174,147	1,107,685	1,044,986
Fittings And Furniture in the Church	52,500	50,000	91,034	128,961	122,820
Organ	88,341	85,086	85,086	85,086	85,086
Reading Room Building and Land - Bath Road	103,417	97,563	92,040	86,830	81,915
Fittings and Furniture in the Reading Room	5,513	5,250	5,000	23,153	22,050
Computer and equipment in the Reading Room	-	-	-	827	788
	<u>1,570,943</u>	<u>1,482,495</u>	<u>1,447,307</u>	<u>1,432,542</u>	<u>1,357,645</u>

Daughan.

Chair / Board.

23.1.22

FIRST CHURCH OF CHRIST, SCIENTIST, CHELTENHAM

INDEPENDENT EXAMINER'S REPORT

To the Members of First Church of Christ, Scientist, Cheltenham

I report on the Accounts of the Charity for the year ended 31st October 2021

The Charity Trustees consider that an audit is not required for this year (under section 144(2) of the Charities Act 2011 (the Act) but that an independent examination is needed.

It is my responsibility to:

- a. Examine the accounts (under section 145 of the Act)
- b. Follow the procedures laid down in the General Directions given by the Charity Commission (under section 145 (5))
- c. State whether particular matters have come to my attention.

I have examined the records and procedures in accordance with General Directions given by the Charity Commission and am satisfied they reflect the activities and objectives of The Church and that the Annual Accounts present a true and accurate state of affairs as at 31st October 2021 Any explanations required have been given to me by the Trustees.

No particular matters have been brought to my attention. It is the duty of the Trustees to ensure that any particular matters are raised with the Independent Examiner and that proper accounting procedures are adhered to (in accordance with section 130 of the Act) and are reflected in the Annual Accounts.

The procedures I have undertaken do not follow those required of a full audit and I cannot give, therefore, a full audit report.



GILLIAN M REES
Wychways,
10 Russell Drive
Malvern.
WR14 2LE

Dated: 23rd December 2021