

Charity registration number: 250712

First Church of Christ, Scientist, Stratford upon Avon

Annual Report and Financial Statements

for the Year Ended 31 December 2023

First Church of Christ, Scientist, Stratford upon Avon

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First Church of Christ, Scientist, Stratford upon Avon

Trustee' Report

The trustee present the annual report together with the financial statements of the charity for the year ended 31 December 2023.

Objectives and activities

Objects and aims

The purpose and work of the Church is to maintain and spread the truth as set forth in the Bible and interpreted in "Science and Health with Key to the Scriptures" by Mary Baker Eddy, the Discoverer and Founder of Christian Science and to act in strict obedience to the spirit and letter of the "Manual of The Mother Church."

When planning our activities for the year, the church has considered the Charity Commission's guidance on public benefit, and in particular, the specific guidance on charities for the advancement of religion.

Public benefit

The church carried out its mission to promote the cause of Christian Science to all, by holding Sunday Services, a Sunday School, and Wednesday Testimony Meetings; by opening its Reading Room five days a week as a place for study and the purchase of Christian Science literature; and by holding a public lectures. The church has made a difference through its community outreach in order to help improve people's well-being.

The trustee confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Financial review

Policy on reserves

The trustees consider the present level of funding adequate to support the continuation of the charity's aims and services for the forthcoming period.

It is the trustee's opinion that this level is required to take account of any future uncertainties.

The current level of reserves on 31 December 2023 was £647,147 of which £62,286 relates to cash, stocks and prepayment.

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

First Church of Christ, Scientist, Stratford upon Avon

Trustee' Report (continued)

Reference and Administrative Details

Charity Registration Number: 250712

Principal Office: 26 Ely Street
Stratford upon Avon
Warwickshire
CV37 6LW

Trustees Mrs P J Chatterley
Mrs J M Bremner-Smith
Mrs G J Claxton

Other Officers: Mrs G M Payne, Treasurer

Independent Examiner: Mr R E Hopkins
Independent examiner
57 Windsor Road
Evesham
Worcestershire
WR11 4QF

Accountants: Stratford Accounting Limited
57a Henley Street
Stratford upon Avon
Warwickshire
CV37 6PT

Trustees and officers

The trustees and officers serving during the year and since the year end were as follows:

Trustee: Mrs G M Payne (resigned 31 December 2023)
Mrs P J Chatterley
Mr M W Claxton (resigned 31 December 2023)
Mrs J M Bremner-Smith (appointed 1 January 2024)
Mrs G J Claxton (appointed 1 January 2024)

Other Officers: Mrs G M Payne, Treasurer (appointed 1 January 2024)

First Church of Christ, Scientist, Stratford upon Avon

Trustee' Report (continued)

Structure, governance and management

Organisational structure

The Church is constituted under a trust deed dated 7 November 1949 and governed under the By-Laws (amended August 2017) and Standing Orders of First Church of Christ, Scientist, Stratford-upon-Avon and under the Manual of The Mother Church, The First Church of Christ, Scientist, Boston, Massachusetts, U.S.A. The trustees are selected in line with Article 10 Section I of the Church by laws as follows:

The Church lands, buildings and furnishings (hereinafter referred to as “the Church property”) shall be vested in the Official Custodian (Charity Commission).

The Executive Officers and Trustees of the church as a registered charity shall be an Executive Board of three or more members, all of whom shall be members of The Mother Church and this Church.

The administration of the church as a charity will be vested in those members of the Executive Board in post at any one time, and they will therefore be the Trustees of the church as the term is used in relation to charities....the term ‘trustees’ is generally used rather than ‘Board members’ or ‘the Board.’

The annual report was approved by the trustee of the charity on 25 October 2024 and signed on its behalf by:

G.J.Claxton
[G.J.Claxton \(Oct 27, 2024 08:37 GMT\)](#)

Mrs G J Claxton
Trustee

First Church of Christ, Scientist, Stratford upon Avon

Independent Examiner's Report to the trustees of First Church of Christ, Scientist, Stratford upon Avon

I report to the trustee on my examination of the accounts of First Church of Christ, Scientist, Stratford upon Avon for the year ended 31 December 2023.

Responsibilities and basis of report

As the charity trustee of First Church of Christ, Scientist, Stratford upon Avon you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

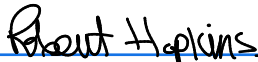
I report in respect of my examination of the First Church of Christ, Scientist, Stratford upon Avon's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were kept in respect of First Church of Christ, Scientist, Stratford upon Avon as required by section 130 of the Act; or
2. the accounts do accord with those records; or
3. the accounts do comply with the accounting 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 accounts to be reached.


Robert Hopkins (Oct 26, 2024 18:06 GMT+1)

Mr R E Hopkins
Independent examiner

57 Windsor Road
Evesham
Worcestershire
WR11 4QF

25 October 2024

First Church of Christ, Scientist, Stratford upon Avon

Statement of Financial Activities for the Year Ended 31 December 2023

	Note	Unrestricted funds £	Total 2023 £
Income and Endowments from:			
Donations and legacies		80,902	80,902
Charitable activities		1,788	1,788
Investment income	4	<u>94</u>	<u>94</u>
Total income		<u>82,784</u>	<u>82,784</u>
Expenditure on:			
Charitable activities		<u>(48,087)</u>	<u>(48,087)</u>
Total expenditure		<u>(48,087)</u>	<u>(48,087)</u>
Net income		<u>34,697</u>	<u>34,697</u>
Net movement in funds		34,697	34,697
Reconciliation of funds			
Total funds brought forward		<u>612,450</u>	<u>612,450</u>
Total funds carried forward	13	<u><u>647,147</u></u>	<u><u>647,147</u></u>

The notes on pages 7 to 15 form an integral part of these financial statements.

First Church of Christ, Scientist, Stratford upon Avon

(Registration number: 250712)
Balance Sheet as at 31 December 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible assets	8	586,233	601,291
Current assets			
Stocks	9	2,000	2,000
Debtors	10	107	109
Cash at bank and in hand	11	60,179	11,337
		62,286	13,446
Creditors: Amounts falling due within one year	12	(1,372)	(2,287)
Net current assets		60,914	11,159
Net assets		647,147	612,450
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		647,147	612,450
Total funds	13	647,147	612,450

The financial statements on pages 5 to 15 were approved by the trustee, and authorised for issue on 25 October 2024 and signed on their behalf by:

G.J.Claxton

[G.J.Claxton \(Oct 27, 2024 08:37 GMT\)](#)

Mrs G J Claxton
Trustee

First Church of Christ, Scientist, Stratford upon Avon

Notes to the Financial Statements for the Year Ended 31 December 2023

1 Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

First Church of Christ, Scientist, Stratford upon Avon meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts.

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

First Church of Christ, Scientist, Stratford upon Avon

Notes to the Financial Statements for the Year Ended 31 December 2023 (continued)

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK tax purposes. Accordingly, the charity is exempt from taxation in respect of income or capital gains received to the extent that such income or gains are applied exclusively to charitable purposes.

Depreciation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Improvement to property	2.5% reducing balance
Furniture and equipment	15% reducing balance
Office equipment	33.33% reducing balance
Land and Building	Nil
Organ	Nil

Stock

Stock is valued at the lower of cost and estimated selling price less costs to complete and sell, after due regard for obsolete and slow moving stocks. Cost is determined using the first-in, first-out (FIFO).

Trade creditors

are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

First Church of Christ, Scientist, Stratford upon Avon

Notes to the Financial Statements for the Year Ended 31 December 2023 (continued)

2 Income from donations and legacies

	Unrestricted funds General £	Total funds £
Grants, including capital grants;		
Grants from other charities	66,123	66,123
Regular giving and capital donations	<u>14,779</u>	<u>14,779</u>
Total for 2023	<u>80,902</u>	<u>80,902</u>
Total for 2022	<u>22,003</u>	<u>22,003</u>

During the year, the church received regular grants from The Christian Science Trust. Total £16,123.

In February 2023, the church also received a one off, £50,000 grant from Colchester Christian Science Society upon their closing.

3 Income from charitable activities

	Unrestricted funds General £	Total funds £
Library sales	<u>1,788</u>	<u>1,788</u>
Total for 2023	<u>1,788</u>	<u>1,788</u>
Total for 2022	<u>806</u>	<u>806</u>

4 Investment income

	Unrestricted funds General £	Total funds £
Interest receivable and similar income;		
Interest receivable on bank deposits	<u>94</u>	<u>94</u>
Total for 2023	<u>94</u>	<u>94</u>
Total for 2022	<u>9</u>	<u>9</u>

First Church of Christ, Scientist, Stratford upon Avon

Notes to the Financial Statements for the Year Ended 31 December 2023
(continued)

5 Expenditure on charitable activities

	Note	Unrestricted funds General £	Total funds £
Library purchases		3,975	3,975
Rates		248	248
Light, heat and power		2,502	2,502
Repairs and maintenance		2,649	2,649
Telephone and fax		779	779
Computer software and maintenance costs		396	396
Printing, postage and stationery		437	437
Trade subscriptions		298	298
Sundry expenses		161	161
Cleaning		1,529	1,529
Advertising		559	559
Accountancy fees		1,084	1,084
Other services		5,137	5,137
Legal and professional fees		360	360
Bank charges		145	145
Insurance		1,653	1,653
Depreciation, amortisation and other similar costs		16,191	16,191
Allocated support costs		9,984	9,984
Total for 2023		48,087	48,087
Total for 2022		39,747	39,747

First Church of Christ, Scientist, Stratford upon Avon

Notes to the Financial Statements for the Year Ended 31 December 2023
(continued)

6 Analysis of support costs

Charitable activities expenditure

	Basis of allocation	Unrestricted funds General £	Total funds £
Trustee remuneration		<u>9,984</u>	<u>9,984</u>
Total for 2023		<u>9,984</u>	<u>9,984</u>
Total for 2022		<u>6,848</u>	<u>6,848</u>

7 Taxation

The charity is a registered charity and is therefore exempt from taxation.

First Church of Christ, Scientist, Stratford upon Avon

Notes to the Financial Statements for the Year Ended 31 December 2023 (continued)

8 Tangible fixed assets

	Land and buildings £	Furniture and equipment £	Office equipment £	Improvement to property £	Organ £	Total £
Cost						
At 1 January 2023	15,045	16,309	-	636,890	800	669,044
Additions	-	327	804	-	-	1,131
At 31 December 2023	<u>15,045</u>	<u>16,636</u>	<u>804</u>	<u>636,890</u>	<u>800</u>	<u>670,175</u>
Depreciation						
At 1 January 2023	-	6,412	-	61,340	-	67,752
Charge for the year	-	1,533	268	14,389	-	16,190
At 31 December 2023	<u>-</u>	<u>7,945</u>	<u>268</u>	<u>75,729</u>	<u>-</u>	<u>83,942</u>
Net book value						
At 31 December 2023	<u>15,045</u>	<u>8,691</u>	<u>536</u>	<u>561,161</u>	<u>800</u>	<u>586,233</u>
At 31 December 2022	<u>15,045</u>	<u>9,897</u>	<u>-</u>	<u>575,550</u>	<u>800</u>	<u>601,292</u>

First Church of Christ, Scientist, Stratford upon Avon

Notes to the Financial Statements for the Year Ended 31 December 2023
(continued)

9 Stock

	2023 £	2022 £
Stocks	<u>2,000</u>	<u>2,000</u>

10 Debtors

	2023 £	2022 £
Prepayments	<u>107</u>	<u>109</u>

11 Cash and cash equivalents

	2023 £	2022 £
Cash on hand	30	30
Cash at bank	<u>60,149</u>	<u>11,307</u>
	<u>60,179</u>	<u>11,337</u>

12 Creditors: amounts falling due within one year

	2023 £	2022 £
Trade creditors	72	-
Accruals	<u>1,300</u>	<u>2,287</u>
	<u>1,372</u>	<u>2,287</u>

13 Funds

	Balance at 1 January 2023 £	Incoming resources £	Resources expended £	Balance at 31 December 2023 £
Unrestricted funds				
General	<u>612,450</u>	<u>82,784</u>	<u>(48,087)</u>	<u>647,147</u>

First Church of Christ, Scientist, Stratford upon Avon

Notes to the Financial Statements for the Year Ended 31 December 2023
(continued)

	Balance at 1 January 2022 £	Incoming resources £	Resources expended £	Balance at 31 December 2022 £
Unrestricted funds				
General	<u>629,379</u>	<u>22,818</u>	<u>(39,747)</u>	<u>612,450</u>

First Church of Christ, Scientist, Stratford upon Avon

Notes to the Financial Statements for the Year Ended 31 December 2023
(continued)

14 Analysis of net assets between funds

	Unrestricted funds General £	Total funds at 31 December 2023 £
Tangible fixed assets	586,233	586,233
Current assets	62,286	62,286
Current liabilities	<u>(1,372)</u>	<u>(1,372)</u>
Total net assets	<u>647,147</u>	<u>647,147</u>

	Unrestricted funds General £	Total funds at 31 December 2022 £
Tangible fixed assets	601,291	601,291
Current assets	13,446	13,446
Current liabilities	<u>(2,287)</u>	<u>(2,287)</u>
Total net assets	<u>612,450</u>	<u>612,450</u>

First Church of Christ, Scientist, Stratford upon Avon

Statement of Financial Activities by fund for the Year Ended 31 December 2023

	Total Unrestricted Funds 2023 £	Total Unrestricted Funds 2022 £
Income and Endowments from:		
Donations and legacies	80,902	22,003
Charitable activities	1,788	806
Investment income	<u>94</u>	<u>9</u>
Total income	<u>82,784</u>	<u>22,818</u>
Expenditure on:		
Charitable activities	<u>(48,087)</u>	<u>(39,747)</u>
Total expenditure	<u>(48,087)</u>	<u>(39,747)</u>
Net income/(expenditure)	<u>34,697</u>	<u>(16,929)</u>
Net movement in funds	34,697	(16,929)
Reconciliation of funds		
Total funds brought forward	<u>612,450</u>	<u>629,379</u>
Total funds carried forward	<u><u>647,147</u></u>	<u><u>612,450</u></u>

First Church of Christ, Scientist, Stratford upon Avon

Detailed Statement of Financial Activities for the Year Ended 31 December 2023

	Total 2023 £	Total 2022 £
<i>Donations and legacies</i>		
Collections	14,779	17,011
Grants - other agencies	66,123	4,992
	<u>80,902</u>	<u>22,003</u>
<i>Charitable activities</i>		
Library sales	1,788	806
	<u>1,788</u>	<u>806</u>
<i>Investment income</i>		
Interest on cash deposits	94	9
	<u>94</u>	<u>9</u>
<i>Charitable activities</i>		
Library purchases	(3,975)	(1,856)
Trustees remuneration	(9,984)	(6,848)
Rates	(248)	(415)
Light, heat and power	(2,502)	(1,793)
Repairs and maintenance	(2,649)	(2,177)
Telephone and fax	(779)	(671)
Computer software and maintenance costs	(396)	(232)
Printing, postage and stationery	(437)	(48)
Trade subscriptions	(298)	-
Charitable donations	-	(350)
Sundry expenses	(161)	(106)
Cleaning	(1,529)	(1,133)
Travel and subsistence	-	(18)
Advertising	(559)	(494)
Accountancy fees	(1,084)	(678)
Other services	(5,137)	(4,523)
Legal and professional fees	(360)	(300)
Bank charges	(145)	(165)
Insurance	(1,653)	(1,436)
Depreciation of fixtures and fittings	(1,534)	(1,746)
Depreciation of office equipment	(268)	-
Depreciation on improvement to property	(14,389)	(14,758)
	<u>(48,087)</u>	<u>(39,747)</u>

This page does not form part of the statutory financial statements.

FCCS 2023 CHARITY ACCOUNTS

Final Audit Report

2024-10-27

Created:	2024-10-26
By:	Angie Withers (angie@stratfordaccounting.com)
Status:	Signed
Transaction ID:	CBJCHBCAABAAhj3vsbovR2FRV7yM92VpAeZ_wJYAwjmG

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Signature Date: 2024-10-26 - 5:06:26 PM GMT - Time Source: server- IP address: 18.171.192.227
-  Signer Gwen Claxton (gwen@japhet.co.uk) entered name at signing as G.J.Claxton
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-  Document e-signed by G.J.Claxton (gwen@japhet.co.uk)
Signature Date: 2024-10-27 - 8:37:44 AM GMT - Time Source: server- IP address: 81.154.224.214
-  Agreement completed.
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