

Charity registration number: 250712

First Church of Christ, Scientist, Stratford upon Avon

Annual Report and Financial Statements

for the Year Ended 31 December 2024

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 2024.

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 Holy Bibles and 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 2024 was £620,363 of which £45,338 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 J M Bremner-Smith
Mrs E J Bremner-Smith
Mr R E Hopkins
Mr M W Claxton

Other Officers: Mrs G M Payne, Treasurer

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 P J Chatterley (resigned 31 December 2024)
Mrs J M Bremner-Smith (appointed 1 January 2024)
Mrs E J Bremner-Smith (appointed 1 January 2024)
Mrs G J Claxton (appointed 1 January 2024 and resigned 31 December 2024)
Mr R E Hopkins (appointed 1 January 2025)
Mr M W Claxton (appointed 1 January 2025)

Chairman: Mrs E J Bremner-Smith (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 24 June 2025 and signed on its behalf by:


[E.J. Bremner-Smith \(Jun 24, 2025 21:13 GMT+1\)](#)
Mrs E J Bremner-Smith
Chairman and Trustee

First Church of Christ, Scientist, Stratford upon Avon

Statement of Financial Activities for the Year Ended 31 December 2024

	Note	Unrestricted funds £	Total 2024 £
Income and Endowments from:			
Donations and legacies		27,026	27,026
Charitable activities		1,605	1,605
Investment income	4	<u>89</u>	<u>89</u>
Total income		<u>28,720</u>	<u>28,720</u>
Expenditure on:			
Charitable activities		<u>(55,504)</u>	<u>(55,504)</u>
Total expenditure		<u>(55,504)</u>	<u>(55,504)</u>
Net expenditure		<u>(26,784)</u>	<u>(26,784)</u>
Net movement in funds		(26,784)	(26,784)
Reconciliation of funds			
Total funds brought forward		<u>647,147</u>	<u>647,147</u>
Total funds carried forward	13	<u><u>620,363</u></u>	<u><u>620,363</u></u>

The notes on pages 6 to 14 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 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible assets	8	576,427	586,233
Current assets			
Stocks	9	2,977	2,000
Debtors	10	118	107
Cash at bank and in hand	11	42,243	60,179
		45,338	62,286
Creditors: Amounts falling due within one year	12	(1,401)	(1,372)
Net current assets		43,937	60,914
Net assets		620,364	647,147
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		620,364	647,147
Total funds	13	620,364	647,147

The financial statements on pages 4 to 14 were approved by the trustee, and authorised for issue on 24 June 2025 and signed on their behalf by:


[E.J. Bremner-Smith \(Jun 24, 2025 21:13 GMT+1\)](#)
 Mrs E J Bremner-Smith
 Chairman and Trustee

First Church of Christ, Scientist, Stratford upon Avon

Notes to the Financial Statements for the Year Ended 31 December 2024

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 2024 (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% straight line
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 2024
(continued)

2 Income from donations and legacies

	Unrestricted funds General £	Total funds £
Donations and legacies;		
Donations from community groups	977	977
Grants, including capital grants;		
Grants from other charities	10,612	10,612
Regular giving and capital donations	<u>15,437</u>	<u>15,437</u>
Total for 2024	<u>27,026</u>	<u>27,026</u>
Total for 2023	<u>80,902</u>	<u>80,902</u>

3 Income from charitable activities

	Unrestricted funds General £	Total funds £
Library sales	<u>1,605</u>	<u>1,605</u>
Total for 2024	<u>1,605</u>	<u>1,605</u>
Total for 2023	<u>1,788</u>	<u>1,788</u>

4 Investment income

	Unrestricted funds General £	Total funds £
Interest receivable and similar income;		
Interest receivable on bank deposits	<u>89</u>	<u>89</u>
Total for 2024	<u>89</u>	<u>89</u>
Total for 2023	<u>94</u>	<u>94</u>

First Church of Christ, Scientist, Stratford upon Avon

Notes to the Financial Statements for the Year Ended 31 December 2024
(continued)

5 Expenditure on charitable activities

	Note	Unrestricted funds General £	Total funds £
Library purchases		2,662	2,662
Wages and salaries		10,487	10,487
Staff pensions		43	43
Rates		249	249
Light, heat and power		2,713	2,713
Repairs and maintenance		9,562	9,562
Telephone and fax		831	831
Computer software and maintenance costs		291	291
Printing, postage and stationery		1,006	1,006
Trade subscriptions		308	308
Charitable donations		130	130
Sundry expenses		50	50
Cleaning		1,623	1,623
Advertising		78	78
Accountancy fees		914	914
Other services		5,617	5,617
Legal and professional fees		390	390
Bank charges		171	171
Insurance		1,756	1,756
Depreciation, amortisation and other similar costs		<u>16,623</u>	<u>16,623</u>
Total for 2024		<u>55,504</u>	<u>55,504</u>
Total for 2023		<u>48,087</u>	<u>48,087</u>

First Church of Christ, Scientist, Stratford upon Avon

Notes to the Financial Statements for the Year Ended 31 December 2024
(continued)

6 Analysis of support costs

Charitable activities expenditure

		Unrestricted funds	Total
	Basis of allocation	General £	funds £
Wages and salaries		<u>10,487</u>	<u>10,487</u>
Total for 2024		<u>10,487</u>	<u>10,487</u>
Total for 2023		<u>9,984</u>	<u>9,984</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 2024 (continued)

8 Tangible fixed assets

	Land and buildings £	Furniture and equipment £	Office equipment £	Improvement to property £	Organ £	Total £
Cost						
At 1 January 2024	15,045	16,636	804	636,890	800	670,175
Additions	-	6,818	-	-	-	6,818
At 31 December 2024	15,045	23,454	804	636,890	800	676,993
Depreciation						
At 1 January 2024	-	7,945	268	75,729	-	83,942
Charge for the year	-	2,327	268	14,029	-	16,624
At 31 December 2024	-	10,272	536	89,758	-	100,566
Net book value						
At 31 December 2024	15,045	13,182	268	547,132	800	576,427
At 31 December 2023	15,045	8,691	536	561,161	800	586,233

First Church of Christ, Scientist, Stratford upon Avon

Notes to the Financial Statements for the Year Ended 31 December 2024
(continued)

9 Stock

	2024 £	2023 £
Stocks	<u>2,977</u>	<u>2,000</u>

10 Debtors

	2024 £	2023 £
Prepayments	<u>118</u>	<u>107</u>

11 Cash and cash equivalents

	2024 £	2023 £
Cash on hand	30	30
Cash at bank	<u>42,213</u>	<u>60,149</u>
	<u>42,243</u>	<u>60,179</u>

12 Creditors: amounts falling due within one year

	2024 £	2023 £
Trade creditors	-	72
Accruals	<u>1,401</u>	<u>1,300</u>
	<u>1,401</u>	<u>1,372</u>

First Church of Christ, Scientist, Stratford upon Avon

Notes to the Financial Statements for the Year Ended 31 December 2024
(continued)

13 Funds

	Balance at 1 January 2024 £	Incoming resources £	Resources expended £	Balance at 31 December 2024 £
Unrestricted funds				
General	<u>647,147</u>	<u>28,720</u>	<u>(55,503)</u>	<u>620,364</u>

	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 2024
(continued)

14 Analysis of net assets between funds

	Unrestricted funds General £	Total funds at 31 December 2024 £
Tangible fixed assets	576,427	576,427
Current assets	45,338	45,338
Current liabilities	<u>(1,401)</u>	<u>(1,401)</u>
Total net assets	<u>620,364</u>	<u>620,364</u>

	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>

First Church of Christ, Scientist, Stratford upon Avon

Statement of Financial Activities by fund for the Year Ended 31 December 2024

	Total Unrestricted Funds 2024 £	Total Unrestricted Funds 2023 £
Income and Endowments from:		
Donations and legacies	27,026	80,902
Charitable activities	1,605	1,788
Investment income	<u>89</u>	<u>94</u>
Total income	<u>28,720</u>	<u>82,784</u>
Expenditure on:		
Charitable activities	<u>(55,504)</u>	<u>(48,087)</u>
Total expenditure	<u>(55,504)</u>	<u>(48,087)</u>
Net (expenditure)/income	<u>(26,784)</u>	<u>34,697</u>
Net movement in funds	(26,784)	34,697
Reconciliation of funds		
Total funds brought forward	<u>647,147</u>	<u>612,450</u>
Total funds carried forward	<u><u>620,363</u></u>	<u><u>647,147</u></u>

First Church of Christ, Scientist, Stratford upon Avon

Detailed Statement of Financial Activities for the Year Ended 31 December 2024

	Total 2024 £	Total 2023 £
<i>Donations and legacies</i>		
Collections	15,437	14,779
Grants - other agencies	10,612	66,123
Donated goods	977	-
	<u>27,026</u>	<u>80,902</u>
<i>Charitable activities</i>		
Library sales	<u>1,605</u>	<u>1,788</u>
	<u>1,605</u>	<u>1,788</u>
<i>Investment income</i>		
Interest on cash deposits	<u>89</u>	<u>94</u>
	<u>89</u>	<u>94</u>
<i>Charitable activities</i>		
Library purchases	(2,662)	(3,975)
Wages and salaries	(10,487)	-
Trustees remuneration	-	(9,984)
Staff pensions	(43)	-
Rates	(249)	(248)
Light, heat and power	(2,713)	(2,502)
Repairs and maintenance	(9,562)	(2,649)
Telephone and fax	(831)	(779)
Computer software and maintenance costs	(291)	(396)
Printing, postage and stationery	(1,006)	(437)
Trade subscriptions	(308)	(298)
Charitable donations	(130)	-
Sundry expenses	(50)	(161)
Cleaning	(1,623)	(1,529)
Advertising	(78)	(559)
Accountancy fees	(914)	(1,084)
Other services	(5,617)	(5,137)
Legal and professional fees	(390)	(360)
Bank charges	(171)	(145)
Insurance	(1,756)	(1,653)
Depreciation of fixtures and fittings	(2,326)	(1,534)
Depreciation of office equipment	(268)	(268)
Depreciation on improvement to property	<u>(14,029)</u>	<u>(14,389)</u>

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

First Church of Christ, Scientist, Stratford upon Avon

Detailed Statement of Financial Activities for the Year Ended 31 December 2024
(continued)

Total 2024 £	Total 2023 £
<u>(55,504)</u>	<u>(48,087)</u>

FCCS 2024 CHARITY ACCOUNTS

Final Audit Report

2025-06-24

Created:	2025-06-24
By:	Angie Withers (angie@stratfordaccounting.com)
Status:	Signed
Transaction ID:	CBJCHBCAABAAw-LVymRwSz2OUv99swgWLk6Lw6j-ho8q

"FCCS 2024 CHARITY ACCOUNTS" History

-  Document created by Angie Withers (angie@stratfordaccounting.com)
2025-06-24 - 1:51:44 PM GMT- IP address: 87.224.69.140
-  Document emailed to lizbremnersmith@gmail.com for signature
2025-06-24 - 1:51:51 PM GMT
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2025-06-24 - 3:01:53 PM GMT- IP address: 142.250.32.39
-  Signer lizbremnersmith@gmail.com entered name at signing as E.J. Bremner-Smith
2025-06-24 - 8:13:05 PM GMT- IP address: 86.1.193.159
-  Document e-signed by E.J. Bremner-Smith (lizbremnersmith@gmail.com)
Signature Date: 2025-06-24 - 8:13:07 PM GMT - Time Source: server- IP address: 86.1.193.159
-  Agreement completed.
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