

CHRISTIAN SCIENCE SOCIETY, BLACKHEATH, LONDON

England & Wales · Charity number 252501

Details

Other names	FUND HELD IN CONNEXION WITH TENTH CHURCH OF CHRIST, SCIENTIST, LONDON
Status	Registered
Legal form	Other
Registered	1967-05-22
Register	View on the Charity Commission register

Contact

Address	Po Box 26594 London SE3 9XJ
Phone	020 8473 6502
Email	christianscienceblackheath@gmail.com
Website	www.christianscienceblackheath.org.uk

Activities

Objects: WORKING FUNDS OF THE CHURCH.

Activities: We support Christian Science healing through prayer by holding weekly Sunday church services and Sunday School, and monthly Wednesday testimony meetings. Christian Science literature is available at these meetings. We also sponsor public talks about Christian Science. All activities are for the local community.

Classification

- **How:** Provides Services
- **What:** Religious Activities
- **Who:** The General Public/mankind

Geography

- Greenwich
- Lewisham

Finances

Period end	Income	Expenditure	Assets	Employees
2024-09-30	£42,093	£25,999	-	-
2023-09-30	£39,647	£25,112	-	-
2022-09-30	£31,921	£24,498	-	-
2021-09-30	£40,660	£22,000	-	-
2020-09-30	£33,789	£21,956	-	-

Trustees

Name	Role	Appointed
ROBERT THOMPSON	Chair	2011-09-03
Angela Madeline Finch		2015-10-26

CHRISTIAN SCIENCE SOCIETY, BLACKHEATH, LONDON

England & Wales - Charity number 252501

Accounts

CHRISTIAN SCIENCE SOCIETY, BLACKHEATH, LONDON

Registered Charity No: 252501

FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH SEPTEMBER 2024

S J JAHANS ACCOUNTANCY & TAX SERVICES
78 Mayday Gardens
Blackheath
London SE3 8NW

CHRISTIAN SCIENCE SOCIETY, BLACKHEATH, LONDON

FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH SEPTEMBER 2024

Contents

1. Independent Examiner's Report
2. Annual Report
3. Statement of Financial Activities
4. Balance Sheet
5. Notes to the Accounts

CHRISTIAN SCIENCE SOCIETY, BLACKHEATH, LONDON

1.

Independent Examiner's Report to the Trustees of Christian Science Society, Blackheath, London

I report to the trustees on my examination of the accounts of the Christian Science Society, Blackheath, London (the Trust) for the year ended 30 September 2024.

Responsibilities and Basis of Report

As the charity trustees of the Trust 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 Trust'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 not kept in respect of the Trust as required by section 130 of the Act; or
- (2) the accounts do not accord with those records.

I have no concerns and have come across no other matters in connection with the examinations to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Stephen James Jahans
S J Jahans Accountancy & Tax Services
78 Mayday Gardens
Blackheath
London SE3 8NW

13 July 2025

Date

CHRISTIAN SCIENCE SOCIETY, BLACKHEATH, LONDON

ANNUAL REPORT FOR THE YEAR ENDED 30TH SEPTEMBER 2024

Christian Science Society, Blackheath, London
PO Box 26594, London, SE3 9XJ is registered with the Charity Commission (No.252501).

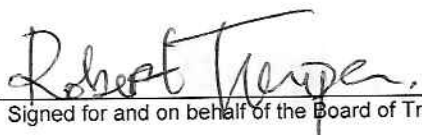
The members of the Executive Board are elected each year by the members of the Society. During the year 2023/24 no new members were put forward for election, therefore Mr R.G.L. Thompson (Chairman), and Ms A.M. Finch were re-elected. Miss J.C. Leaver serves as Clerk and Treasurer.

As set out in our constitution and rules, the object of the charity 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.

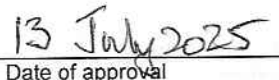
During 2023-24 year members were very grateful to continue in-person weekly Sunday church Services and once-monthly Testimony Meetings open to the public at their hotel venue. With professional help the website (christianscienceblackheath.org.uk) was kept up to date with information on services and meetings. It also provided a link to information on Christian Science and Christian Science churches in the United Kingdom as well as the on-line Joint Christian Science Reading Room UK through which Christian Science literature could be obtained. Members were glad to welcome visitors from UK and overseas at Services. Throughout the year they gave prayerful support to community well-being issues. In June 2024 they sponsored a public lecture by Alison J Hughes C.S., entitled "A Lasting, Healing Solution to Hopelessness".

Pages 3-5d of the accounts set out the financial activities and balance sheet, and notes on assets, expenditure and income, and policies. Assets also include some church equipment and a small stock of literature held for functional use by the charity.

The investment policy, set up under management of Close Brothers Asset Management, continued to support the Society with assured income for the public church services and information work. For a limited period the income has been re-invested by Close Brothers Asset Management until the Society's activities returned to full level after the restrictions caused by the pandemic.



Signed for and on behalf of the Board of Trustees



Date of approval

CHRISTIAN SCIENCE SOCIETY, BLACKHEATH, LONDON

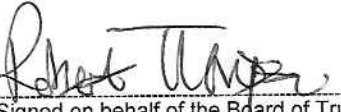
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30TH SEPTEMBER 2024

	Unrestricted funds 2024 £	Total funds 2024 £	Unrestricted funds 2023 £	Total funds 2023 £
Incoming resources (note 3)				
Income from:				
Donations and legacies	700	700	2,502	2,502
Charitable activities	272	272	343	343
Investments	41,121	41,121	36,802	36,802
Total	42,093	42,093	39,647	39,647
Resources expended (note 4)				
Raising funds	12,233	12,233	11,848	11,848
Charitable activities	13,766	13,766	13,264	13,264
Total	25,999	25,999	25,112	25,112
Net income/(expenditure) before investment gains/(losses)	16,094	16,094	14,535	14,535
Net (losses)/gains on investments	33,760	33,760	16,971	16,971
Net movement in funds	49,854	49,854	31,506	31,506
Reconciliation of funds:				
Total funds brought forward	1,185,480	1,185,480	1,153,974	1,153,974
Total funds carried forward	1,235,334	1,235,334	1,185,480	1,185,480

CHRISTIAN SCIENCE SOCIETY, BLACKHEATH, LONDON

BALANCE SHEET
FOR THE YEAR ENDED 30TH SEPTEMBER 2024

	Notes	Unrestricted funds 2024	Total funds 2024	Unrestricted funds 2023	Total funds 2023
Fixed assets					
Investments	7	1,181,483	1,181,483	1,118,529	1,118,529
Current assets					
Debtors	8	105	105	105	105
Cash at bank and in hand		57,630	57,630	70,396	70,396
Total current assets		<u>57,735</u>	<u>57,735</u>	<u>70,501</u>	<u>70,501</u>
Creditors: Amounts falling due within one year	9	3,884	3,884	3,550	3,550
Net current assets		<u>53,851</u>	<u>53,851</u>	<u>66,951</u>	<u>66,951</u>
Total net assets		<u>1,235,334</u>	<u>1,235,334</u>	<u>1,185,480</u>	<u>1,185,480</u>
Funds of the Charity					
Unrestricted funds		1,235,334	1,235,334	1,185,480	1,185,480
Total funds		<u>1,235,334</u>	<u>1,235,334</u>	<u>1,185,480</u>	<u>1,185,480</u>


Signed on behalf of the Board of Trustees

13 July 2025
Date of approval

CHRISTIAN SCIENCE SOCIETY, BLACKHEATH, LONDON

NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30TH SEPTEMBER 2024

Note 1 **Basis of preparation**

1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

- * the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014
- * and with the Charities Act 2011

1.2 Going Concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern. The review of our financial position, reserves and investments, give the trustees confidence that the charity will remain a going concern for the foreseeable future.

1.3 Change of accounting policy

The accounts present a true and fair view and the accounting policies adopted are those outlined in note 2.

1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS 102 SORP).

1.5 Material prior year errors

No material prior year error have been identified in the reporting period (3.47 FRS 102 SORP).

Note 2 **Accounting policies**

No 2.1 RECOGNITION OF INCOME

These are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- it is more likely than not that the trustees will receive the resources; and
- the monetary value can be measured with sufficient reliability.

Donations

Donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).

Legacies

Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.

Tax reclaims on donations and gifts

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

Income from interest, royalties and dividends

This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.

Investment gains and losses

This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

CHRISTIAN SCIENCE SOCIETY, BLACKHEATH, LONDONNOTES TO THE ACCOUNTS - CONTINUED
FOR THE YEAR ENDED 30TH SEPTEMBER 2024**2.2 EXPENDITURE AND LIABILITIES****Liability recognition**

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

Governance and support costs

Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

Deferred income

No material item of deferred income has been included in the accounts.

Creditors

The charity has creditors which are measured at settlement amounts less any trade discounts

Provisions for liabilities

A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date

2.3 ASSETS**Investments**

Fixed asset investments in quoted shares, traded bonds and similar investments are valued initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.

Debtors

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

CHRISTIAN SCIENCE SOCIETY, BLACKHEATH, LONDON

NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30TH SEPTEMBER 2024

Note 3	Analysis of income	Unrestricted	Total funds	Unrestricted	Total funds
		funds 2024	2024	funds 2023	2023
		£	£	£	£
Donations and legacies					
	Collections	690	690	1,362	1,362
	Donations	10	10	1,140	1,140
	Total	700	700	2,502	2,502
Charitable activities					
	Reading room sales	272	272	343	343
	Total	272	272	343	343
Income from investments					
	Interest income	4,535	4,535	3,012	3,012
	Dividend and fixed interest income	36,586	36,586	33,790	33,790
	Total	41,121	41,121	36,802	36,802
TOTAL INCOME		42,093	42,093	39,647	39,647
Note 4	Analysis of expenditure	Unrestricted	Total funds	Unrestricted	Total funds
		funds 2024	2024	funds 2023	2023
		£	£	£	£
Expenditure on raising funds:					
	Investment management costs	12,233	12,233	11,848	11,848
		12,233	12,233	11,848	11,848
Expenditure on charitable activities					
	Reading room purchases	1,303	1,303	1,241	1,241
	Lecture expenses	2,142	2,142	2,976	2,976
	Special donations (note 5)	1,350	1,350	909	909
Joint church activities					
	CS Committee on Publication	216	216	207	207
General church payments					
	Printing, postage and stationery	488	488	496	496
	Advertising and website	1,082	1,082	698	698
	Accountancy fee	390	390	370	370
	Venue hire and refreshments	6,660	6,660	6,145	6,145
	Sundry expenses	135	135	222	222
		13,766	13,766	13,264	13,264
TOTAL EXPENDITURE		25,999	25,999	25,112	25,112
Note 5	Special donations	Unrestricted	Total funds	Unrestricted	Total funds
		funds 2024	2024	funds 2023	2023
		£	£	£	£
	Aid Fund for Christian Scientists in need of Nursing Care	200	200	300	300
	Joint Christian Science Reading Room UK and Online	-	-	200	200
	Mountlands Trust	-	-	200	200
	Camp Arc-en-ciel	-	-	209	209
	Easter Camp 2024	300	300	-	-
	Focus (youth trip)	300	300	-	-
	Whitehaven Trust	200	200	-	-
	Mrs A Croft Association	50	50	-	-
	Pension Trust for Christian Science Nurses Fund	300	300	-	-
	Total	1,350	1,350	909	909

CHRISTIAN SCIENCE SOCIETY, BLACKHEATH, LONDON

NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30TH SEPTEMBER 2024

Note 6	Details of certain items of expenditure		2024	2023
			£	£
6.1 Fees for examination of the accounts			390	370
Independent examiner's fees				

Note 7 **Investment assets**

7.1 Fixed Assets investments

	Cash & cash equivalents	Listed investments	Total
	£	£	£
Carry (fair) value at beginning of period	142,768	975,761	1,118,529
Add: additions to investments during period	12,906	138,902	151,808
Less: disposals at carrying value		110,694	110,694
Add/(deduct): transfer in/(out) in the period	(11,960)	-	(11,960)
Add/(deduct): net gain/(loss) on revaluation	-	33,760	33,760
Carry (fair) value at end of period	<u>143,714</u>	<u>1,037,729</u>	<u>1,181,443</u>

Please note that Fair Value in this context is the amount for which an asset could be exchanged between knowledgeable and willing parties in an arm's length transaction. For traded securities, the fair value is the value of the security quoted on the London Stock Exchange Daily Official List or equivalent. For other assets where there is no market price on a traded market, it is the trustees' or valuers' best estimate of fair value.

Note 8 **Debtors and prepayments**

8.1 Analysis of debtors

	Unrestricted funds 2024	Total funds 2024	Unrestricted funds 2023	Total funds 2023
	£	£	£	£
Prepayments	105	105	105	105
	<u>105</u>	<u>105</u>	<u>105</u>	<u>105</u>

Note 9 **Creditors and accruals**

9.1 Analysis of creditors

	Unrestricted funds 2024	Total funds 2024	Unrestricted funds 2023	Total funds 2023
	£	£	£	£
Accruals	3,844	3,844	3,550	3,550
	<u>3,844</u>	<u>3,844</u>	<u>3,550</u>	<u>3,550</u>

Note 10 **Transactions with trustees and related parties**

10.1 Trustee remuneration and benefits

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity (2023 - None)

10.2 Trustees' expenses

No trustee expenses have been incurred (2023 - None)

10.3 Transaction(s) with related parties

There have been no related party transactions in the reporting period (2023 - None)

CHRISTIAN SCIENCE SOCIETY, BLACKHEATH, LONDON

England & Wales - Charity number 252501

Accounts

CHRISTIAN SCIENCE SOCIETY, BLACKHEATH, LONDON

Registered Charity No: 252501

FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH SEPTEMBER 2023

S J JAHANS ACCOUNTANCY & TAX SERVICES
78 Mayday Gardens
Blackheath
London SE3 8NW

CHRISTIAN SCIENCE SOCIETY, BLACKHEATH, LONDON

FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH SEPTEMBER 2023

Contents

1. Independent Examiner's Report
2. Annual Report
3. Statement of Financial Activities
4. Balance Sheet
5. Notes to the Accounts

CHRISTIAN SCIENCE SOCIETY, BLACKHEATH, LONDON

Independent Examiner's Report to the Trustees of Christian Science Society, Blackheath, London

I report to the trustees on my examination of the accounts of the Christian Science Society, Blackheath, London (the Trust) for the year ended 30 September 2023.

Responsibilities and Basis of Report

As the charity trustees of the Trust 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 Trust'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 not kept in respect of the Trust as required by section 130 of the Act; or
- (2) the accounts do not accord with those records.

I have no concerns and have come across no other matters in connection with the examinations to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Stephen James Jahans
S J Jahans Accountancy & Tax Services
78 Mayday Gardens
Blackheath
London SE3 8NW

20 May 2024
Date

CHRISTIAN SCIENCE SOCIETY, BLACKHEATH, LONDONANNUAL REPORT FOR THE YEAR ENDED 30TH SEPTEMBER 2023

Christian Science Society, Blackheath, London
PO Box 26594, London, SE3 9XJ is registered with the Charity Commission (No.252501).

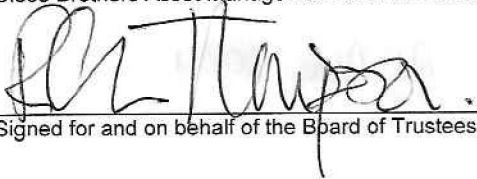
The members of the Executive Board are elected each year by the members of the Society. During the year 2022/23 no new members were put forward for election, therefore Mr R.G.L. Thompson (Chairman), and Ms A.M. Finch were re-elected. Miss J.C. Leaver serves as Clerk and Treasurer.

As set out in our constitution and rules, the object of the charity 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.

This year members were very grateful they could return to holding regular in-person weekly Sunday church Services and once-monthly Testimony Meetings open to the public at their hotel venue. With professional help the website (christianscienceblackheath.org.uk) was kept up to date with information on services and meetings; and it provided a link to information on Christian Science and Christian Science churches in the United Kingdom as well as the on-line Joint Christian Science Reading Room UK through which Christian Science literature could be obtained. Members were glad to welcome visitors from UK and overseas at Services; and throughout the year they gave prayerful support to community well-being. In April 2023 they sponsored a public lecture by Phillip Hockley C.S., entitled "A New View of God and its effect on Well-being".

Pages 3-5d of the accounts set out the financial activities and balance sheet, and notes on assets, expenditure and income, and policies. Assets also include some church equipment and a small stock of literature held for functional use by the charity. The in-person church services and meetings are held in a hotel.

The investment policy, set up under management of Close Brothers Asset Management, continued to support the Society with assured income for the public church services and information work. For a limited period the income has been re-invested by Close Brothers Asset Management until the Society's activities returned to full level after the restrictions caused by the pandemic.



Signed for and on behalf of the Board of Trustees

20 May 2024
Date of approval

CHRISTIAN SCIENCE SOCIETY, BLACKHEATH, LONDON

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30TH SEPTEMBER 2023

	Unrestricted funds 2023 £	Total funds 2023 £	Unrestricted funds 2022 £	Total funds 2022 £
Incoming resources (note 3)				
Income from:				
Donations and legacies	2,502	2,502	1,374	1,374
Charitable activities	343	343	475	475
Investments	36,802	36,802	30,072	30,072
Total	39,647	39,647	31,921	31,921
Resources expended (note 4)				
Raising funds	11,848	11,848	14,885	14,885
Charitable activities	13,264	13,264	9,613	9,613
Total	25,112	25,112	24,498	24,498
Net income/(expenditure) before investment gains/(losses)	14,535	14,535	7,423	7,423
Net (losses)/gains on investments	16,971	16,971	(138,519)	(138,519)
Net movement in funds	31,506	31,506	(131,096)	(131,096)
Reconciliation of funds:				
Total funds brought forward	1,153,974	1,153,974	1,285,070	1,285,070
Total funds carried forward	1,185,480	1,185,480	1,153,974	1,153,974

CHRISTIAN SCIENCE SOCIETY, BLACKHEATH, LONDON

BALANCE SHEET
FOR THE YEAR ENDED 30TH SEPTEMBER 2023

	Notes	Unrestricted funds 2023	Total funds 2023	Unrestricted funds 2022	Total funds 2022
Fixed assets					
Investments	7	1,118,529	1,118,529	1,077,194	1,077,194
Current assets					
Debtors	8	105	105	102	102
Cash at bank and in hand		70,396	70,396	80,800	80,800
Total current assets		70,501	70,501	80,902	80,902
Creditors: Amounts falling due within one year	9	3,550	3,550	4,122	4,122
Net current assets		66,951	66,951	76,780	76,780
Total net assets		1,185,480	1,185,480	1,153,974	1,153,974
Funds of the Charity					
Unrestricted funds		1,185,480	1,185,480	1,153,974	1,153,974
Total funds		1,185,480	1,185,480	1,153,974	1,153,974


Signed on behalf of the Board of Trustees

20 May 2024
Date of approval

CHRISTIAN SCIENCE SOCIETY, BLACKHEATH, LONDON

NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30TH SEPTEMBER 2023

Note 1 **Basis of preparation**

1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

- * the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014
- * and with the Charities Act 2011

1.2 Going Concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern. The review of our financial position, reserves and investments, give the trustees confidence that the charity will remain a going concern for the foreseeable future.

1.3 Change of accounting policy

The accounts present a true and fair view and the accounting policies adopted are those outlined in note 2.

1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS 102 SORP).

1.5 Material prior year errors

No material prior year error have been identified in the reporting period (3.47 FRS 102 SORP).

Note 2 **Accounting policies**

No 2.1 RECOGNITION OF INCOME

These are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- it is more likely than not that the trustees will receive the resources; and
- the monetary value can be measured with sufficient reliability.

Donations

Donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).

Legacies

Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.

Tax reclaims on donations and gifts

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

Income from interest, royalties and dividends

This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.

Investment gains and losses

This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

CHRISTIAN SCIENCE SOCIETY, BLACKHEATH, LONDON**NOTES TO THE ACCOUNTS - CONTINUED
FOR THE YEAR ENDED 30TH SEPTEMBER 2023****2.2 EXPENDITURE AND LIABILITIES****Liability recognition**

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

Governance and support costs

Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

Deferred income

No material item of deferred income has been included in the accounts.

Creditors

The charity has creditors which are measured at settlement amounts less any trade discounts

Provisions for liabilities

A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date

2.3 ASSETS**Investments**

Fixed asset investments in quoted shares, traded bonds and similar investments are valued initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.

Debtors

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

CHRISTIAN SCIENCE SOCIETY, BLACKHEATH, LONDON

NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30TH SEPTEMBER 2023

Note 3	Analysis of income	Unrestricted	Total funds	Unrestricted	Total funds
		funds 2023	2023	funds 2022	2022
		£	£	£	£
Donations and legacies					
	Collections	1,362	1,362	240	240
	Donations	1,140	1,140	1,134	1,134
	Total	2,502	2,502	1,374	1,374
Charitable activities					
	Reading room sales	343	343	475	475
	Total	343	343	475	475
Income from investments					
	Interest income	3,012	3,012	519	519
	Dividend and fixed interest income	33,790	33,790	29,553	29,553
	Total	36,802	36,802	30,072	30,072
TOTAL INCOME		39,647	39,647	31,921	31,921
Note 4	Analysis of expenditure	Unrestricted	Total funds	Unrestricted	Total funds
		funds 2023	2023	funds 2022	2022
		£	£	£	£
Expenditure on raising funds:					
	Investment management costs	11,848	11,848	14,885	14,885
		11,848	11,848	14,885	14,885
Expenditure on charitable activities					
	Reading room purchases	1,241	1,241	1,192	1,192
	Lecture expenses	2,976	2,976	-	-
	Special donations (note 5)	909	909	1,800	1,800
Joint church activities					
	CS Committee on Publication	207	207	204	204
General church payments					
	Printing, postage and stationery	496	496	419	419
	Advertising and website	698	698	607	607
	Accountancy fee	370	370	355	355
	Venue hire and refreshments	6,145	6,145	4,882	4,882
	Sundry expenses	222	222	154	154
	Storage	-	-	-	-
		13,264	13,264	9,613	9,613
TOTAL EXPENDITURE		25,112	25,112	24,498	24,498
Note 5	Special donations	Unrestricted	Total funds	Unrestricted	Total funds
		funds 2023	2023	funds 2022	2022
		£	£	£	£
	Aid Fund for Christian Scientists in need of Nursing Care	300	300	200	200
	Joint Christian Science Reading Room UK and Online	200	200	400	400
	Easter Camp 2023	-	-	500	500
	Junior Focus	-	-	200	200
	Hawthorne Trust	-	-	500	500
	Mountlands Trust	200	200	-	-
	Camp Arc-en-ciel	209	209	-	-
	Total	909	909	1,800	1,800

CHRISTIAN SCIENCE SOCIETY, BLACKHEATH, LONDON

NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30TH SEPTEMBER 2023

Note 6 Details of certain items of expenditure

	2023	2022
	£	£
6.1 Fees for examination of the accounts	370	355
Independent examiner's fees		

Note 7 Investment assets

7.1 Fixed Assets investments

	Cash & cash equivalents £	Listed investments £	Total £
Carry (fair) value at beginning of period	136,552	940,642	1,077,194
Add: additions to investments during period	18,651	129,598	148,249
Less: disposals at carrying value		111,450	111,450
Add/(deduct): transfer in/(out) in the period	(12,435)	-	(12,435)
Add/(deduct): net gain/(loss) on revaluation	-	16,971	16,971
Carry (fair) value at end of period	<u>142,768</u>	<u>975,761</u>	<u>1,118,529</u>

Please note that Fair Value in this context is the amount for which an asset could be exchanged between knowledgeable and willing parties in an arm's length transaction. For traded securities, the fair value is the value of the security quoted on the London Stock Exchange Daily Official List or equivalent. For other assets where there is no market price on a traded market, it is the trustees' or valuers' best estimate of fair value.

Note 8 Debtors and prepayments

8.1 Analysis of debtors

	Unrestricted funds 2023 £	Total funds 2023 £	Unrestricted funds 2022 £	Total funds 2022 £
Prepayments	105	105	102	102
	<u>105</u>	<u>105</u>	<u>102</u>	<u>102</u>

Note 9 Creditors and accruals

9.1 Analysis of creditors

	Unrestricted funds 2023 £	Total funds 2023 £	Unrestricted funds 2022 £	Total funds 2022 £
Accruals	3,550	3,550	4,122	4,122
	<u>3,550</u>	<u>3,550</u>	<u>4,122</u>	<u>4,122</u>

Note 10 Transactions with trustees and related parties

10.1 Trustee remuneration and benefits

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity (2022 - None)

10.2 Trustees' expenses

No trustee expenses have been incurred (2022 - None)

10.3 Transaction(s) with related parties

There have been no related party transactions in the reporting period (2022 - None)

CHRISTIAN SCIENCE SOCIETY, BLACKHEATH, LONDON

England & Wales - Charity number 252501

Accounts

CHRISTIAN SCIENCE SOCIETY, BLACKHEATH, LONDON

Registered Charity No: 252501

FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH SEPTEMBER 2022

S J JAHANS ACCOUNTANCY & TAX SERVICES
78 Mayday Gardens
Blackheath
London SE3 8NW

CHRISTIAN SCIENCE SOCIETY, BLACKHEATH, LONDON

FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH SEPTEMBER 2022

Contents

1. Independent Examiner's Report
2. Annual Report
3. Statement of Financial Activities
4. Balance Sheet
5. Notes to the Accounts

Independent Examiner's Report to the Trustees of Christian Science Society, Blackheath, London

I report to the trustees on my examination of the accounts of the Christian Science Society, Blackheath, London (the Trust) for the year ended 30 September 2022.

Responsibilities and Basis of Report

As the charity trustees of the Trust 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 Trust'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 not kept in respect of the Trust as required by section 130 of the Act; or
- (2) the accounts do not accord with those records.

I have no concerns and have come across no other matters in connection with the examinations to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Stephen James Jahans
S J Jahans Accountancy & Tax Services
78 Mayday Gardens
Blackheath
London SE3 8NW

15 May 2023
Date

CHRISTIAN SCIENCE SOCIETY, BLACKHEATH, LONDONANNUAL REPORT FOR THE YEAR ENDED 30TH SEPTEMBER 2022

Christian Science Society, Blackheath, London
PO Box 26594, London, SE3 9XJ is registered with the Charity Commission (No.252501).

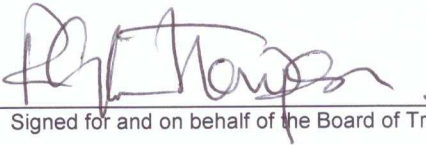
The members of the Executive Board are elected each year by the members of the Society. During the year 2021/22 no new members were put forward for election, therefore Mr R.G.L. Thompson (Chairman), and Ms A.M. Finch were re-elected. Miss J.C. Leaver serves as Clerk and Treasurer.

As set out in our constitution and rules, the object of the charity 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.

In September 2021 the members of the Society were very glad to resume in-person Sunday church services (two per month) and one monthly Testimony Meeting, all open to the public at the hotel venue. In April 2022 it was possible to return to holding weekly services. Members also appreciated opportunities to support other Christian Science Wednesday Testimony meetings on zoom. The website (christianscienceblackheath.org.uk) was revised to give fresh information about services and meetings and about Christian Science churches and the on-line Joint Christian Science Reading Room UK, a source of Christian Science literature. Church members gave prayerful support to the work of all in healing professions and to current topics of public concern, including climate change.

Pages 3-5d of the accounts set out the financial activities and balance sheet, and notes on assets, expenditure and income, and policies. Assets also include some church equipment and a small stock of literature held for functional use by the charity. The in-person church services and meetings are held in a hotel.

The present investment policy under the management of Close Brothers Asset Management has increased funding available to support the work of the Society. Professional expertise has enabled the Society to keep information on-line up to date, and will also be used to offer information on Christian Science more widely in addition to sponsored lecture work and regular church services for the community.



Signed for and on behalf of the Board of Trustees

15 May 2023

Date of approval

CHRISTIAN SCIENCE SOCIETY, BLACKHEATH, LONDON

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30TH SEPTEMBER 2022

	Unrestricted funds 2022 £	Total funds 2022 £	Unrestricted funds 2021 £	Total funds 2021 £
Incoming resources (note 3)				
Income from:				
Donations and legacies	1,374	1,374	5,620	5,620
Charitable activities	475	475	136	136
Investments	30,072	30,072	34,904	34,904
Total	31,921	31,921	40,660	40,660
Resources expended (note 4)				
Raising funds	14,885	14,885	15,256	15,256
Charitable activities	9,613	9,613	6,744	6,744
Total	24,498	24,498	22,000	22,000
Net income/(expenditure) before investment gains/(losses)	7,423	7,423	18,660	18,660
Net (losses)/gains on investments	(138,519)	(138,519)	95,094	95,094
Net movement in funds	(131,096)	(131,096)	113,754	113,754
Reconciliation of funds:				
Total funds brought forward	1,285,070	1,285,070	1,171,316	1,171,316
Total funds carried forward	1,153,974	1,153,974	1,285,070	1,285,070

CHRISTIAN SCIENCE SOCIETY, BLACKHEATH, LONDON

BALANCE SHEET
FOR THE YEAR ENDED 30TH SEPTEMBER 2022

	Notes	Unrestricted funds 2022	Total funds 2022	Unrestricted funds 2021	Total funds 2021
Fixed assets					
Investments	7	1,077,194	1,077,194	1,215,983	1,215,983
Current assets					
Debtors	8	102	102	102	102
Cash at bank and in hand		80,800	80,800	73,707	73,707
Total current assets		80,902	80,902	73,809	73,809
Creditors: Amounts falling due within one year	9	4,122	4,122	4,722	4,722
Net current assets		76,780	76,780	69,087	69,087
Total net assets		1,153,974	1,153,974	1,285,070	1,285,070
Funds of the Charity					
Unrestricted funds		1,153,974	1,153,974	1,285,070	1,285,070
Total funds		1,153,974	1,153,974	1,285,070	1,285,070


Signed on behalf of the Board of Trustees

15 May 2023
Date of approval

CHRISTIAN SCIENCE SOCIETY, BLACKHEATH, LONDON

NOTES TO THE ACCOUNTS - CONTINUED
FOR THE YEAR ENDED 30TH SEPTEMBER 2022

2.2 EXPENDITURE AND LIABILITIES

Liability recognition

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

Governance and support costs

Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

Deferred income

No material item of deferred income has been included in the accounts.

Creditors

The charity has creditors which are measured at settlement amounts less any trade discounts

Provisions for liabilities

A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date

2.3 ASSETS

Investments

Fixed asset investments in quoted shares, traded bonds and similar investments are valued initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.

Debtors

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

CHRISTIAN SCIENCE SOCIETY, BLACKHEATH, LONDON

NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30TH SEPTEMBER 2022

Note 3	Analysis of income	Unrestricted	Total funds	Unrestricted	Total funds
		funds 2022	2022	funds 2021	2021
		£	£	£	£
Donations and legacies					
	Collections	240	240	90	90
	Donations	1,134	1,134	5,530	5,530
	Total	1,374	1,374	5,620	5,620
Charitable activities					
	Reading room sales	475	475	136	136
	Total	475	475	136	136
Income from investments					
	Interest income	519	519	357	357
	Dividend and fixed interest income	29,553	29,553	34,547	34,547
	Total	30,072	30,072	34,904	34,904
TOTAL INCOME		31,921	31,921	40,660	40,660
Note 4	Analysis of expenditure	Unrestricted	Total funds	Unrestricted	Total funds
		funds 2022	2022	funds 2021	2021
		£	£	£	£
Expenditure on raising funds:					
	Investment management costs	14,885	14,885	15,256	15,256
		14,885	14,885	15,256	15,256
Expenditure on charitable activities					
	Reading room purchases	1,192	1,192	1,318	1,318
	Lecture expenses	-	-	1,514	1,514
	Special donations (note 5)	1,800	1,800	1,400	1,400
Joint church activities					
	CS Committee on Publication	204	204	102	102
General church payments					
	Printing, postage and stationery	419	419	445	445
	Advertising and website	607	607	1,148	1,148
	Accountancy fee	355	355	345	345
	Venue hire and refreshments	4,882	4,882	240	240
	Sundry expenses	154	154	32	32
	Storage	-	-	200	200
		9,613	9,613	6,744	6,744
TOTAL EXPENDITURE		24,498	24,498	22,000	22,000
Note 5	Special donations	Unrestricted	Total funds	Unrestricted	Total funds
		funds 2022	2022	funds 2021	2021
		£	£	£	£
	CS Visiting Nurse Service	-	-	200	200
	Aid Fund for Christian Scientists in need of Nursing Care	200	200	200	200
	Hawthorne Trust	500	500	1,000	1,000
	Joint Christian Science Reading Room UK and Online	400	400	-	-
	Easter Camp 2022	500	500	-	-
	Junior Focus	200	200	-	-
	Total	1,800	1,800	1,400	1,400

CHRISTIAN SCIENCE SOCIETY, BLACKHEATH, LONDON

NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30TH SEPTEMBER 2022

Note 6 **Details of certain items of expenditure**

	2022	2021
	£	£
6.1 Fees for examination of the accounts		
Independent examiner's fees	355	345

Note 7 **Investment assets**

7.1 Fixed Assets investments

	Cash & cash equivalents £	Listed investments £	Total £
Carry (fair) value at beginning of period	130,411	1,085,572	1,215,983
Add: additions to investments during period	36,482	98,076	134,558
Less: disposals at carrying value	-	104,487	104,487
Add/(deduct): transfer in/(out) in the period	(30,341)	-	(30,341)
Add/(deduct): net gain/(loss) on revaluation	-	(138,519)	(138,519)
Carry (fair) value at end of period	136,552	940,642	1,077,194

Please note that Fair Value in this context is the amount for which an asset could be exchanged between knowledgeable and willing parties in an arm's length transaction. For traded securities, the fair value is the value of the security quoted on the London Stock Exchange Daily Official List or equivalent. For other assets where there is no market price on a traded market, it is the trustees' or valuers' best estimate of fair value.

Note 8 **Debtors and prepayments**

8.1 Analysis of debtors

	Unrestricted funds 2022 £	Total funds 2022 £	Unrestricted funds 2021 £	Total funds 2021 £
Prepayments	102	102	102	102
	102	102	102	102

Note 9 **Creditors and accruals**

9.1 Analysis of creditors

	Unrestricted funds 2022 £	Total funds 2022 £	Unrestricted funds 2021 £	Total funds 2021 £
Accruals	4,122	4,122	4,722	4,722
	4,122	4,122	4,722	4,722

Note 10 **Transactions with trustees and related parties**

10.1 Trustee remuneration and benefits

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity (2021 - None)

10.2 Trustees' expenses

No trustee expenses have been incurred (2021 - None)

10.3 Transaction(s) with related parties

There have been no related party transactions in the reporting period (2021 - None)

CHRISTIAN SCIENCE SOCIETY, BLACKHEATH, LONDON

England & Wales - Charity number 252501

Accounts

CHRISTIAN SCIENCE SOCIETY, BLACKHEATH, LONDON

Registered Charity No: 252501

FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH SEPTEMBER 2021

S J JAHANS ACCOUNTANCY & TAX SERVICES
78 Mayday Gardens
Blackheath
London SE3 8NW

CHRISTIAN SCIENCE SOCIETY, BLACKHEATH, LONDON

FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH SEPTEMBER 2021

Contents

1. Independent Examiner's Report
2. Annual Report
3. Statement of Financial Activities
4. Balance Sheet
5. Notes to the Accounts

CHRISTIAN SCIENCE SOCIETY, BLACKHEATH, LONDON

1.

Independent Examiner's Report to the Trustees of Christian Science Society, Blackheath, London

I report to the trustees on my examination of the accounts of the Christian Science Society, Blackheath, London (the Trust) for the year ended 30 September 2021.

Responsibilities and Basis of Report

As the charity trustees of the Trust 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 Trust'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 not kept in respect of the Trust as required by section 130 of the Act; or
- (2) the accounts do not accord with those records.

I have no concerns and have come across no other matters in connection with the examinations to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Stephen James Jahans
S J Jahans Accountancy & Tax Services
78 Mayday Gardens
Blackheath
London SE3 8NW

16 May 2022
Date

CHRISTIAN SCIENCE SOCIETY, BLACKHEATH, LONDON

ANNUAL REPORT FOR THE YEAR ENDED 30TH SEPTEMBER 2021

Christian Science Society, Blackheath, London
PO Box 26594, London, SE3 9XJ is registered with the Charity Commission (No.252501).

The members of the Executive Board are elected each year by the members of the Society. During the year 2020/21 no new members were put forward for election, therefore Mr R.G.L. Thompson (Chairman), and Ms A.M. Finch were re-elected. Miss J.C. Leaver serves as Clerk and Treasurer.

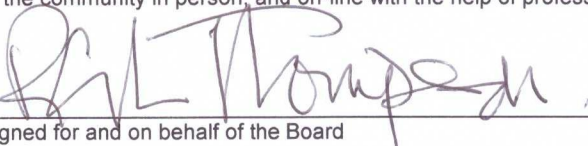
As set out in our constitution and rules, the object of the charity is to maintain and spread the Truth as set forth in The Bible and interpreted in the Christian Science textbook "Science and Health with Key to the Scriptures" by Mary Baker Eddy, the Discoverer and Founder of Christian Science.

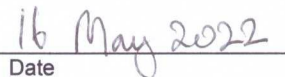
Between March 2020 and August 2021, the Society was unable to hold its weekly Sunday Church Services and Sunday School, or monthly Testimony Meetings (all usually open to the public) because of the Covid 19 pandemic restrictions. Instead members supported on-line services on zoom organised by other Christian Science churches. They maintained their own website (christianscienceblackheath.org.uk) as a source of information about Christian Science for the local community. Spiritual support for the community was given through the members' continuing prayers particularly focussing on health issues. The website provided links to Christian Science churches in the United Kingdom and to the First Church of Christ, Scientist in Boston, USA, as well as to the on-line Joint Christian Science Reading Room UK from which Christian Science Literature could be obtained.

In September 2021 the Society were glad to resume some in-person Sunday Services (two per month) and one monthly Testimony Meeting, open to the public at the hotel venue. They also sponsored a public lecture on Christian Science by Mark McCurties, C.S, via zoom entitled "Humility that overcomes the world".

Pages 3-5d of the accounts set out the monetary assets as held on bank deposits and investments, Assets also include some church equipment and stocks of literature held for functional use by the charity. When possible, in-person services are held in a hotel.

From 2019 increased income has come from the new investment policy under the management of Close Brothers Asset Management. When normal activities can be resumed members are seeking ways to enhance their service to the community in person, and on-line with the help of professional IT expertise.


Signed for and on behalf of the Board


Date

CHRISTIAN SCIENCE SOCIETY, BLACKHEATH, LONDON

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30TH SEPTEMBER 2021

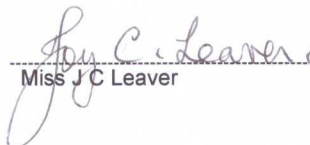
	Unrestricted funds 2021 £	Total funds 2021 £	Unrestricted funds 2020 £	Total funds 2020 £
Incoming resources (note 3)				
Income from:				
Donations and legacies	5,620	5,620	788	788
Charitable activities	136	136	286	286
Investments	34,904	34,904	32,715	32,715
Total	40,660	40,660	33,789	33,789
Resources expended (note 4)				
Raising funds	15,256	15,256	14,342	14,342
Charitable activities	6,744	6,744	7,614	7,614
Total	22,000	22,000	21,956	21,956
Net income/(expenditure) before investment gains/(losses)	18,660	18,660	11,833	11,833
Net (losses)/gains on investments	95,094	95,094	(3,030)	(3,030)
Net movement in funds	113,754	113,754	8,803	8,803
Reconciliation of funds:				
Total funds brought forward	1,171,316	1,171,316	1,162,513	1,162,513
Total funds carried forward	1,285,070	1,285,070	1,171,316	1,171,316

CHRISTIAN SCIENCE SOCIETY, BLACKHEATH, LONDON

BALANCE SHEET
FOR THE YEAR ENDED 30TH SEPTEMBER 2021

	Notes	Unrestricted funds 2021	Total funds 2021	Unrestricted funds 2020	Total funds 2020
Fixed assets					
Investments	7	1,215,983	1,215,983	1,131,191	1,131,191
Current assets					
Debtors	8	102	102	-	-
Cash at bank and in hand		73,707	73,707	44,325	44,325
Total current assets		<u>73,809</u>	<u>73,809</u>	<u>44,325</u>	<u>44,325</u>
Creditors: Amounts falling due within one year	9	4,722	4,722	4,200	4,200
Net current assets		<u>69,087</u>	<u>69,087</u>	<u>40,125</u>	<u>40,125</u>
Total net assets		<u>1,285,070</u>	<u>1,285,070</u>	<u>1,171,316</u>	<u>1,171,316</u>
Funds of the Charity					
Unrestricted funds		1,285,070	1,285,070	1,171,316	1,171,316
Total funds		<u>1,285,070</u>	<u>1,285,070</u>	<u>1,171,316</u>	<u>1,171,316</u>

Signed on behalf of the Trustees


 Miss J C Leaver


 Date of approval

CHRISTIAN SCIENCE SOCIETY, BLACKHEATH, LONDON

NOTES TO THE ACCOUNTS - CONTINUED
FOR THE YEAR ENDED 30TH SEPTEMBER 2021

2.2 EXPENDITURE AND LIABILITIES

Liability recognition

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

Governance and support costs

Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

Deferred income

No material item of deferred income has been included in the accounts.

Creditors

The charity has creditors which are measured at settlement amounts less any trade discounts

Provisions for liabilities

A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date

2.3 ASSETS

Investments

Fixed asset investments in quoted shares, traded bonds and similar investments are valued initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.

Debtors

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

CHRISTIAN SCIENCE SOCIETY, BLACKHEATH, LONDON

NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30TH SEPTEMBER 2021

Note 3	Analysis of income	Unrestricted	Total funds	Unrestricted	Total funds
		funds 2021	2021	funds 2020	2020
		£	£	£	£
Donations and legacies					
	Collections	90	90	548	548
	Donations	5,530	5,530	240	240
	Total	5,620	5,620	788	788
Charitable activities					
	Reading room sales	136	136	286	286
	Total	136	136	286	286
Income from investments					
	Interest income	357	357	1,425	1,425
	Dividend income	34,547	34,547	31,290	31,290
	Total	34,904	34,904	32,715	32,715
TOTAL INCOME		40,660	40,660	33,789	33,789
Note 4	Analysis of expenditure	Unrestricted	Total funds	Unrestricted	Total funds
		funds 2021	2021	funds 2020	2020
		£	£	£	£
Expenditure on raising funds:					
	Investment management costs	15,256	15,256	14,342	14,342
		15,256	15,256	14,342	14,342
Expenditure on charitable activities					
	Reading room purchases	1,318	1,318	1,141	1,141
	Lecture expenses	1,514	1,514	-	-
	Special donations (note 5)	1,400	1,400	2,450	2,450
Joint church activities					
	CS Committee on Publication	102	102	204	204
General church payments					
	Printing, postage and stationery	445	445	368	368
	Advertising and website	1,148	1,148	450	450
	Accountancy fee	345	345	330	330
	Venue hire and refreshments	240	240	2,516	2,516
	Gratuity for hotel staff	-	-	20	20
	Professional service fee	-	-	135	135
	Sundry expenses	32	32	-	-
	Storage	200	200	-	-
		6,744	6,744	7,614	7,614
TOTAL EXPENDITURE		22,000	22,000	21,956	21,956
Note 5	Special donations	Unrestricted	Total funds	Unrestricted	Total funds
		funds 2021	2021	funds 2020	2020
		£	£	£	£
	Pension Trust for Christian Science Nurses	-	-	200	200
	CS Visiting Nurse Service	200	200	200	200
	Aid Fund for Christian Scientists in need of Nursing Care	200	200	-	-
	Joint Christian Science Reading Room UK	-	-	1,200	1,200
	Christian Science Church - Claygate	-	-	150	150
	Christian Science Church - Croydon	-	-	150	150
	Christian Science Society - Sevenoaks	-	-	150	150
	Christian Science Society - High Wycombe	-	-	150	150
	Hawthorne Trust	1,000	1,000	50	50
	CS Committee on Publication	-	-	200	200
	Total	1,400	1,400	2,450	2,450

CHRISTIAN SCIENCE SOCIETY, BLACKHEATH, LONDON

England & Wales - Charity number 252501

Accounts

CHRISTIAN SCIENCE SOCIETY, BLACKHEATH, LONDON

Registered Charity No: 252501

FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH SEPTEMBER 2020

S J JAHANS ACCOUNTANCY & TAX SERVICES
78 Mayday Gardens
Blackheath
London SE3 8NW

CHRISTIAN SCIENCE SOCIETY, BLACKHEATH, LONDON

FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH SEPTEMBER 2020

Contents

1. Independent Examiner's Report
2. Annual Report
3. Statement of Financial Activities
4. Balance Sheet
5. Notes to the Accounts

CHRISTIAN SCIENCE SOCIETY, BLACKHEATH, LONDON

1.

Independent Examiner's Report to the Trustees of Christian Science Society, Blackheath, London

I report to the trustees on my examination of the accounts of the Christian Science Society, Blackheath, London (the Trust) for the year ended 30 September 2020.

Responsibilities and Basis of Report

As the charity trustees of the Trust 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 Trust'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 not kept in respect of the Trust as required by section 130 of the Act; or
- (2) the accounts do not accord with those records.

I have no concerns and have come across no other matters in connection with the examinations to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Stephen James Jahans
S J Jahans Accountancy & Tax Services
78 Mayday Gardens
Blackheath
London SE3 8NW

14 MAY 2021
Date

CHRISTIAN SCIENCE SOCIETY, BLACKHEATH, LONDON

ANNUAL REPORT FOR THE YEAR ENDED 30TH SEPTEMBER 2020

Christian Science Society, Blackheath, London
PO Box 26594, London, SE3 9XJ is registered with the Charity Commission (No.252501).

The members of the Executive Board are elected each year by the members of the Society. During the year 2019/20 no new members were put forward for election, therefore Mr R.G.L. Thompson (Chairman), and Ms A.M. Finch were re-elected. Miss J.C. Leaver serves as Clerk and Treasurer.

As set out in our constitution and rules, the object of the charity 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.

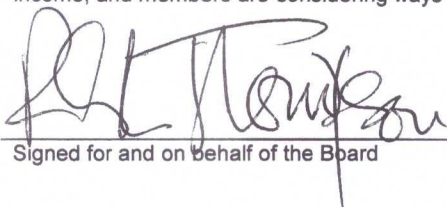
Until March 2020 the Society maintained its weekly Sunday Church Services and Sunday School, monthly Wednesday Testimony Meetings, all open to the public. Since then, no in-person services or meetings being possible, members supported on-line services via zoom by other Christian Science churches. They maintained their own website (christianscienceblackheath.org.uk) as a source of information about Christian Science for the local community. Spiritual support for the community was given through the members' continuing prayers, with particular attention to health issues and support of all working in care situations.

The website provided links to Christian Science churches in the United Kingdom and The First Church of Christ, Scientist in Boston, USA, as well as the on-line Joint Christian Science Reading Room UK from which Christian Science literature could be obtained.

The usual annual Thanksgiving Service was held in November 2019 but no public lecture on Christian Science could be held because of the pandemic restrictions in 2020.

Pages 3-5d of the accounts set out the monetary assets as held on bank deposits and investments, Assets also include some church equipment and stocks of literature held for functional use by the charity. When possible, in-person services are held in a hotel.

From 2019 a new investment policy run under the management of Close Brother Asset Management has increased income, and members are considering ways of enhancing service to the community when normal activities can be resumed.



Signed for and on behalf of the Board

17 May 2021
Date

CHRISTIAN SCIENCE SOCIETY, BLACKHEATH, LONDON

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30TH SEPTEMBER 2020

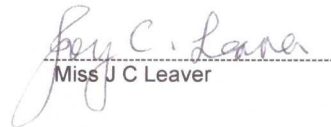
	Unrestricted funds 2020 £	Total funds 2020 £	Unrestricted funds 2019 £	Total funds 2019 £
Incoming resources (note 3)				
Income from:				
Donations and legacies	788	788	1,536	1,536
Charitable activities	286	286	366	366
Investments	32,715	32,715	19,054	19,054
Total	33,789	33,789	20,956	20,956
Resources expended (note 4)				
Raising funds	14,342	14,342	20,670	20,670
Charitable activities	7,614	7,614	11,397	11,397
Total	21,956	21,956	32,067	32,067
Net income/(expenditure) before investment gains/(losses)	11,833	11,833	(11,111)	(11,111)
Net (losses)/gains on investments	(3,030)	(3,030)	26,972	26,972
Net movement in funds	8,803	8,803	15,861	15,861
Reconciliation of funds:				
Total funds brought forward	1,162,513	1,162,513	1,146,652	1,146,652
Total funds carried forward	1,171,316	1,171,316	1,162,513	1,162,513

CHRISTIAN SCIENCE SOCIETY, BLACKHEATH, LONDON

BALANCE SHEET
FOR THE YEAR ENDED 30TH SEPTEMBER 2020

	Notes	Unrestricted funds 2020	Total funds 2020	Unrestricted funds 2019	Total funds 2019
Fixed assets					
Investments	7	1,131,191	1,131,191	1,153,380	1,153,380
Current assets					
Cash at bank and in hand		44,325	44,325	13,133	13,133
Total current assets		<u>44,325</u>	<u>44,325</u>	<u>13,133</u>	<u>13,133</u>
Creditors: Amounts falling due within one year	8	4,200	4,200	4,000	4,000
Net current assets		<u>40,125</u>	<u>40,125</u>	<u>9,133</u>	<u>9,133</u>
Total net assets		<u>1,171,316</u>	<u>1,171,316</u>	<u>1,162,513</u>	<u>1,162,513</u>
Funds of the Charity					
Unrestricted funds		1,171,316	1,171,316	1,162,513	1,162,513
Total funds		<u>1,171,316</u>	<u>1,171,316</u>	<u>1,162,513</u>	<u>1,162,513</u>

Signed on behalf of the Trustees


Miss J C Leaver

17 May 2021
Date of approval

CHRISTIAN SCIENCE SOCIETY, BLACKHEATH, LONDON

NOTES TO THE ACCOUNTS - CONTINUED
FOR THE YEAR ENDED 30TH SEPTEMBER 2020

2.2 EXPENDITURE AND LIABILITIES

Liability recognition

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

Governance and support costs

Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

Deferred income

No material item of deferred income has been included in the accounts.

Creditors

The charity has creditors which are measured at settlement amounts less any trade discounts

Provisions for liabilities

A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date

2.3 ASSETS

Investments

Fixed asset investments in quoted shares, traded bonds and similar investments are valued initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.

Debtors

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

CHRISTIAN SCIENCE SOCIETY, BLACKHEATH, LONDON

NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30TH SEPTEMBER 2020

Note 3	Analysis of income	Unrestricted	Total funds	Unrestricted	Total funds
		funds 2020	2020	funds 2019	2019
		£	£	£	£
Donations and legacies					
	Collections	548	548	1,234	1,234
	Donations	240	240	302	302
	Total	788	788	1,536	1,536
Charitable activities					
	Reading room sales	286	286	366	366
	Total	286	286	366	366
Income from investments					
	Interest income	1,425	1,425	2,911	2,911
	Dividend income	31,290	31,290	16,143	16,143
	Total	32,715	32,715	19,054	19,054
TOTAL INCOME		33,789	33,789	20,956	20,956
Note 4	Analysis of expenditure	Unrestricted	Total funds	Unrestricted	Total funds
		funds 2020	2020	funds 2019	2019
		£	£	£	£
Expenditure on raising funds:					
	Investment management costs	14,342	14,342	20,670	20,670
		14,342	14,342	20,670	20,670
Expenditure on charitable activities					
	Reading room purchases	1,141	1,141	1,279	1,279
	Lecture expenses	-	-	2,415	2,415
	Special donations (note 5)	2,450	2,450	1,060	1,060
Joint church activities					
	CS Committee on Publication	204	204	238	238
General church payments					
	Printing, postage and stationery	368	368	375	375
	Advertising and website	450	450	333	333
	Accountancy fee	330	330	315	315
	Venue hire and refreshments	2,516	2,516	5,236	5,236
	Gratuity for hotel staff	20	20	28	28
	Professional service fee	135	135	-	-
	Reader's lectern and storage boxes	-	-	93	93
	Bank charge	-	-	25	25
		7,614	7,614	11,397	11,397
TOTAL EXPENDITURE		21,956	21,956	32,067	32,067
Note 5	Special donations	Unrestricted	Total funds	Unrestricted	Total funds
		funds 2020	2020	funds 2019	2019
		£	£	£	£
	Easter Camp 2019	-	-	200	200
	Pension Trust for Christian Science Nurses	200	200	-	-
	CS Nurses Training Centre at Charton Manor	-	-	200	200
	CS Visiting Nurse Service	200	200	-	-
	Mini Focus 2019	-	-	260	260
	Aid Fund for Christian Scientists in need of Nursing Care	-	-	200	200
	Joint Christian Science Reading Room UK	1,200	1,200	200	200
	Christian Science Church - Claygate	150	150	-	-
	Christian Science Church - Croydon	150	150	-	-
	Christian Science Society - Sevenoaks	150	150	-	-
	Christian Science Society - High Wycombe	150	150	-	-
	Hawthorne Trust	50	50	-	-
	CS Committee on Publication	200	200	-	-
	Total	2,450	2,450	1,060	1,060

CHRISTIAN SCIENCE SOCIETY, BLACKHEATH, LONDON

NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30TH SEPTEMBER 2020

Note 6	Details of certain items of expenditure	2020	2019
		£	£
6.1 Fees for examination of the accounts		330	315
Independent examiner's fees			

Note 7 **Investment assets**

7.1 Fixed Assets investments

	Cash & cash equivalents	Listed investments	Total
	£	£	£
Carry (fair) value at beginning of period	185,724	967,656	1,153,380
Add: additions to investments during period	32,714	193,867	226,581
Less: disposals at carrying value	30,759	163,108	193,867
Add/(deduct): transfer in/(out) in the period	(51,873)		(51,873)
Add/(deduct): net gain/(loss) on revaluation	-	(3,030)	(3,030)
Carry (fair) value at end of period	135,806	995,385	1,131,191

Please note that Fair Value in this context is the amount for which an asset could be exchanged between knowledgeable and willing parties in an arm's length transaction. For traded securities, the fair value is the value of the security quoted on the London Stock Exchange Daily Official List or equivalent. For other assets where there is no market price on a traded market, it is the trustees' or valuers' best estimate of fair value.

Note 8 **Creditors and accruals**

8.1 Analysis of creditors

	Unrestricted funds 2020	Total funds 2020	Unrestricted funds 2019	Total funds 2019
	£	£	£	£
Accruals	4,200	4,200	4,000	4,000
	4,200	4,200	4,000	4,000

Note 9 **Transactions with trustees and related parties**

9.1 Trustee remuneration and benefits

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity (2018 - None)

9.2 Trustees' expenses

No trustee expenses have been incurred (2019 - None)

9.3 Transaction(s) with related parties

There have been no related party transactions in the reporting period (2019 - None)