

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

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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 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.



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

16 May 2022  
Date

CHRISTIAN SCIENCE SOCIETY, BLACKHEATH, LONDONANNUAL 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.

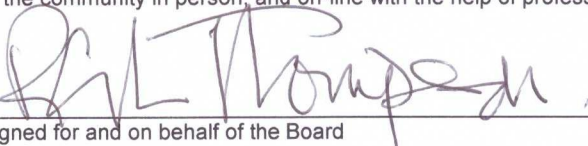
As set out in our constitution and rules, the object of the charity is to maintain and spread the Truth as set forth in The Bible and interpreted in the Christian Science textbook "Science and Health with Key to the Scriptures" by Mary Baker Eddy, the Discoverer and Founder of Christian Science.

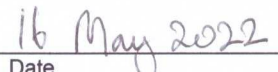
Between March 2020 and August 2021, the Society was unable to hold its weekly Sunday Church Services and Sunday School, or monthly Testimony Meetings (all usually open to the public) because of the Covid 19 pandemic restrictions. Instead members supported on-line services on zoom organised by other Christian Science churches. They maintained their own website ([christianscienceblackheath.org.uk](http://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 £
<b>Incoming resources (note 3)</b>				
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
<b>Total</b>	<b>40,660</b>	<b>40,660</b>	<b>33,789</b>	<b>33,789</b>
<b>Resources expended (note 4)</b>				
Raising funds	15,256	15,256	14,342	14,342
Charitable activities	6,744	6,744	7,614	7,614
<b>Total</b>	<b>22,000</b>	<b>22,000</b>	<b>21,956</b>	<b>21,956</b>
<b>Net income/(expenditure) before investment gains/(losses)</b>	<b>18,660</b>	<b>18,660</b>	<b>11,833</b>	<b>11,833</b>
Net (losses)/gains on investments	95,094	95,094	(3,030)	(3,030)
<b>Net movement in funds</b>	<b>113,754</b>	<b>113,754</b>	<b>8,803</b>	<b>8,803</b>
<b>Reconciliation of funds:</b>				
Total funds brought forward	1,171,316	1,171,316	1,162,513	1,162,513
<b>Total funds carried forward</b>	<b>1,285,070</b>	<b>1,285,070</b>	<b>1,171,316</b>	<b>1,171,316</b>

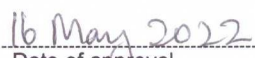
## CHRISTIAN SCIENCE SOCIETY, BLACKHEATH, LONDON

BALANCE SHEET  
FOR THE YEAR ENDED 30TH SEPTEMBER 2021

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

Signed on behalf of the Trustees

  
 Miss J C Leaver

  
 Date of approval



CHRISTIAN SCIENCE SOCIETY, BLACKHEATH, LONDON

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

**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 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 funds 2021	Total funds 2021	Unrestricted funds 2020	Total funds 2020
		£	£	£	£
	<b>Donations and legacies</b>				
	Collections	90	90	548	548
	Donations	5,530	5,530	240	240
	Total	5,620	5,620	788	788
	<b>Charitable activities</b>				
	Reading room sales	136	136	286	286
	Total	136	136	286	286
	<b>Income from investments</b>				
	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
	<b>TOTAL INCOME</b>	<b>40,660</b>	<b>40,660</b>	<b>33,789</b>	<b>33,789</b>
Note 4	Analysis of expenditure	Unrestricted funds 2021	Total funds 2021	Unrestricted funds 2020	Total funds 2020
		£	£	£	£
	<b>Expenditure on raising funds:</b>				
	Investment management costs	15,256	15,256	14,342	14,342
		15,256	15,256	14,342	14,342
	<b>Expenditure on charitable activities</b>				
	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
	<b>Joint church activities</b>				
	CS Committee on Publication	102	102	204	204
	<b>General church payments</b>				
	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
	<b>TOTAL EXPENDITURE</b>	<b>22,000</b>	<b>22,000</b>	<b>21,956</b>	<b>21,956</b>
Note 5	Special donations	Unrestricted funds 2021	Total funds 2021	Unrestricted funds 2020	Total funds 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

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

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

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
6.1 Fees for examination of the accounts		
Independent examiner's fees	345	330

**Note 7 Investment assets**

**7.1 Fixed Assets investments**

	<b>Cash &amp; cash equivalents</b>	<b>Listed investments</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Carry (fair) value at beginning of period	135,806	995,385	1,131,191
Add: additions to investments during period	39,811	101,165	140,976
Less: disposals at carrying value	-	106,072	106,072
Add/(deduct): transfer in/(out) in the period	(45,206)	-	(45,206)
Add/(deduct): net gain/(loss) on revaluation	-	95,094	95,094
Carry (fair) value at end of period	<u>130,411</u>	<u>1,085,572</u>	<u>1,215,983</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**

	<b>Unrestricted funds 2021</b>	<b>Total funds 2021</b>	<b>Unrestricted funds 2020</b>	<b>Total funds 2020</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Prepayments	102	102	-	-
	<u>102</u>	<u>102</u>	<u>-</u>	<u>-</u>

**Note 9 Creditors and accruals**

**9.1 Analysis of creditors**

	<b>Unrestricted funds 2021</b>	<b>Total funds 2021</b>	<b>Unrestricted funds 2020</b>	<b>Total funds 2020</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Accruals	4,722	4,722	4,200	4,200
	<u>4,722</u>	<u>4,722</u>	<u>4,200</u>	<u>4,200</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 (2020 - None)

**10.2 Trustees' expenses**

No trustee expenses have been incurred (2020 - None)

**10.3 Transaction(s) with related parties**

There have been no related party transactions in the reporting period (2020 - None)