

# FIRST CHURCH OF CHRIST SCIENTIST CLAYGATE AND ESHER

England & Wales · Charity number 268539

## Details

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Other names	FIRST CHURCH OF CHRIST SCIENTIST CLAYGATE AND ESHER READING ROOM, CHRISTIAN SCIENCE CHURCH CLAYGATE & ESHER
Status	Registered
Legal form	Other
Registered	1974-12-12
Register	<a href="#">View on the Charity Commission register</a>

## Contact

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Address	45 Hare Lane Claygate Esher KT10 9BY
Phone	01372463058
Email	<a href="mailto:fccsclaygate@hotmail.co.uk">fccsclaygate@hotmail.co.uk</a>
Website	<a href="http://www.christianscienceclaygate.org">www.christianscienceclaygate.org</a>

## Activities

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**Objects:** THE OBJECT OF THIS CHURCH IS TO MAINTAIN, DEMONSTRATE AND SPREAD THE KNOWLEDGE OF TRUTH, AS SET FORTH IN THE BIBLE AND 'SCIENCE AND HEALTH WITH KEY TO THE SCRIPTURES' BY MARY BAKER EDDY, THE DISCOVERER AND FOUNDER OF CHRISTIAN SCIENCE AND LEADER OF THE CHRISTIAN SCIENCE MOVEMENT.

**Activities:** Religious activities.

## Classification

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- **How:** Provides Buildings/facilities/open Space, Provides Services
- **What:** Religious Activities
- **Who:** The General Public/mankind

## Geography

- **Area of benefit:** ESHER AND CLAYGATE
- Surrey

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-10-31	£74,243	£79,469	-	-
2024-10-31	£36,270	£65,003	-	-
2023-10-31	£39,219	£68,749	-	-
2022-10-31	£37,781	£147,530	-	-
2021-10-31	£35,247	£120,192	-	-

## Trustees

Name	Role	Appointed
Janet Abbott		2025-02-01
John Witney		2025-02-01
Shirley Tarboton		2024-02-01
Susan Thomas		2026-02-01

**FIRST CHURCH OF CHRIST SCIENTIST CLAYGATE AND ESHER**

England & Wales - Charity number 268539

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# Accounts

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**FIRST CHURCH OF CHRIST, SCIENTIST,  
CLAYGATE & ESHER**

**ACCOUNTS**

**FOR THE YEAR ENDED 31<sup>ST</sup> OCTOBER 2025**

**Charity Number 268539**

## **THE TRUSTEES' REPORT FOR THE YEAR ENDED 31 OCTOBER 2025**

### **Status**

First Church of Christ, Scientist, Claygate and Esher is a registered charity number 268539.

### **Constitutional Objects**

First Church of Christ, Scientist, Claygate and Esher is a branch of The Mother Church, The First Church of Christ, Scientist, Boston, Massachusetts.

The church is governed by its Constitution and by-laws, which regulate such matters as finance and property, and the election, duties and responsibilities of members and officers.

Its object is to maintain, demonstrate and spread the knowledge of Truth, as set forth in the Bible and "Science and Health with Key to the Scriptures" by Mary Baker Eddy, the Discoverer and Founder of Christian Science and Leader of the Christian Science Movement. The church is open to all.

### **Fulfilment of Objects, Activities and Public Benefit**

The Trustees have complied with the duty in Section 17(5) of the Charities Act 2011 to have due regard to public benefit guidance published by the Charity Commission.

The church holds services and meetings in accordance with its objects. A Sunday service is held at 10.30 am. The service of worship and prayer includes readings from the Bible and "Science and Health with Key to the Scriptures" by Mary Baker Eddy, prayers, congregational singing and a solo.

A Sunday School is held at 10.30 am for children and young people up to the age of 20, where they learn how to make practical the moral and spiritual teachings of the Bible in their own lives. Pupils attend the classes in the church or online, and in addition to the local community, they come from elsewhere in the UK and from other countries.

A meeting is held at 7.30 pm each Wednesday, except on the first Wednesday of each month when it is held at 12.00pm. It provides everyone with the opportunity to share with others, the healings and experiences that have resulted from the study and practice of Christian Science. This meeting also includes readings from the Bible and 'Science and Health with Key to the Scriptures' by Mary Baker Eddy to help those attending address world problems and individual and community concerns with effective prayer.

The Sunday service and Wednesday meetings are accessible through the Zoom system and open to anyone, anywhere, unable to attend them in person. A significant number of people in the immediate area as well as others in many parts of the UK and overseas regularly listen to these online services. The number of those attending online varies between 20 and 35, plus up to 80 people accessing recordings of services afterwards.

These recordings are available on the church website for a week. The recordings of Wednesday meetings are permanently deleted from church files within 3 months.

The Church maintains a Reading Room throughout the year, and it is open for a period once a week. It serves as a spiritual resource centre, enabling the public to find spiritual solutions to their problems, and provides a supportive environment for study, contemplation and prayer. The sales room and lending library stock the Bible, the Christian Science textbook, Science and Health with Key to the Scriptures by Mary Baker Eddy, and other books on Christian Science published by the Christian Science Publishing Society, as well as selected articles from the Christian Science Monitor in Monitor Weekly, CDs and magazines such as the Christian Science Journal and Sentinel.

There is a digital display screen with changing slides installed in the front window. This gives information about church activities and inspirational pictures and writings from the Bible and Science and Health by Mary Baker Eddy, appropriate for the times.

### **Lectures**

The FCCS Claygate & Esher presented two lectures during 2025. The first was given by Nikki O'Hagan, CS entitled 'The Science of God and its Power to Transform Us' Saturday 1st February. It was very well attended. Online access was restricted to members who were unable to attend the lecture in person in our church. The lecture was not recorded or made available online. The second lecture was streamed live online and was by Nate Frederick CS entitled 'Prayer and Well-being: A spiritual adventure' on 22nd June 2025 and was held in our church. It was well attended and was available online for several weeks.

### **List of other key activities over the last 12 months**

- Launched new website built by the UK Online Reading Room and transferred the domain and email to their host
- Purchase of SumUp card machine and new mobile phone to enable easier collection taking and communication from the Reading Room
- Installed new literature dispensers
- Repainted upper front windows
- Redecorated auditorium walls following changes to speakers
- Arranged for roof inspection
- Reviewed building insurance
- Safeguarding policies reviewed by new Sunday School Superintendent, and additional training attended and shared with teachers
- Bought SS iPad and put new arrangements in place for technical assistant to support technical requirements for Sunday School
- Held a Sunday School family picnic lunch
- Supported two Sunday School pupils attending Junior Focus October weekend
- Hosted zoom meeting on behalf of Hawthorne Trust to provide an update to Surrey churches on Charton Manor and Christian Science nursing in South East
- Continued collaboration with Elmbridge I-CAN, local charity
- Food bank collection for Ukraine
- Registered with Sharesy Website - Community Venue Partnerships

## **Review of Financial Activities and Investment update**

The Increased resources of the church as a result of a large legacy from a late member and the sale of the Reading Room in 2016 continue to be turned to good account. A gift from the Westminster Fund towards church activities was accepted and put towards the development of the new website.

At the October Members' Business Meeting, the church members took a decision to close the CAF bank account and open HSBC Money Manager account in its place. This was a purely practical decision as it simplifies the management of our bank relationship.

New investments are the responsibility of the Board, which shall obtain proper advice, if necessary, from an investment manager authorised and regulated by the Financial Services Authority. The Board shall obtain the sanction of the membership on matters of principle via normal Business Meetings.

## **Reserves**

The Church has investment reserves of £393,774 (end of Oct). This compares with £379,834 12 months earlier. The investment portfolio's total annual return was 8.4%. The monetary assets totalled £33,917 (£18,982 – 2024)

There is no specific Reserve Policy at present.

## **Future Developments**

The holding of broadcasting of services will continue. An updated website is fully functional. Regular giving by members and listeners is expected to continue to meet the running cost of the church, and any further projects and donations to other Christian Science based charities, will be undertaken following a vote of the church membership at a business meeting.

## **Organisational Structure**

A First Reader and Second Reader conduct the church services and testimony meetings. A President conducts church business meetings. The members elect these officers. The general management of the church is the responsibility of the Executive Board of four, unpaid members (the Trustees). The Readers, President and Board are elected each year at a Members' Meeting in early November, and take up office the following February. They hold the office for one year and for no more than three years consecutively.

Those who served during the past year are as follows:

First Reader: Nicholas Woodeson

Second Reader: Virginia Woodeson

The Board:

Mr J Witney (Chair)

Mr J Alanko

Mrs J Abbott

Mrs S Tarboton

President: Mr J P Bland

Clerk: Mrs A Walls

Treasurer: Mrs MJ Pearson

### **Statement of the Board's Responsibilities**

The Board is responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time, the financial position of the church. They are also responsible for safeguarding the assets of the church and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

### **Principal Address**

45 Hare Lane, Claygate, Esher, Surrey, KT10 9BY

### **Website address**

[www.christianscienceclaygate.org](http://www.christianscienceclaygate.org)

### **Bankers**

HSBC Bank plc, 34 High Street, Walton-on-Thames, Surrey KT12 1DD

CAF Bank, 25 Kings Hill Avenue, Kings Hill, West Malling, Kent ME19 4JQ

### **Investment Advisor**

Rathbones incorporating Investec Wealth and Investment Limited Bournemouth, Midland House, 2 Poole Road, Bournemouth, BH2 5QY

### **Reporting Accountant**

Bullimores, Chartered Accountants, Old Printers Yard, Dorking, Surrey RH4 2HF

### **Approval**

The report of the Trustees was approved by the Members on 12<sup>th</sup> January 2026 and signed on their behalf.



.....  
John Witney  
Chair of Trustees

## STATEMENT OF RECEIPTS AND PAYMENTS FOR THE YEAR TO 31ST OCTOBER 2025

<b>Unrestricted Fund</b>	<b>2025</b>	<b>2024</b>
<b>Receipts</b>	<b>£</b>	<b>£</b>
Collections & donations	30,397	30,708
Legacy	25,000	-
Gift Aid tax recovered (1)	12,027	-
Interest	328	420
Reading Room receipts	652	759
<b>Total Receipts</b>	<b>68,404</b>	<b>31,887</b>
<b>Payments</b>		
Reading Room purchases	1,378	954
Outreach (2)	12,990	7,953
Cost of Services (3)	21,117	20,548
Church Premises costs (4)	13,674	14,434
Administration (5)	13,738	12,342
Committee on Publication	740	570
Independent examiner's fee	1,956	1,860
Bank charges	166	197
Major repairs and improvements	13,710	2,928
New Roof - Final payment	-	3,217
<b>Total payments</b>	<b>79,469</b>	<b>65,003</b>
	<b>-£11,065</b>	<b>-£33,116</b>
<b>Bank balances at start of year</b>	<b>18,982</b>	<b>37,098</b>
Investment Sales	26,000	15,000
Investment purchases	-	-
<b>Monetary assets at the year end</b>	<b>33,917</b>	<b>18,982</b>
<b>Movement for the year to 31st October 2025</b>		
Market value at the beginning of the year	£379,834	£345,934
Movements during the period:		
Cash invested	-	-
Income reinvested	£5,839	£4,803
Investment manager's fee for the year - <b>provisional</b>	-£4,710	-£4,332
Cash withdrawn	-£26,000	-£15,000
Increase (decrease) in market value - <b>provisional</b>	£38,810	£48,429
<b>Value at year end</b>	<b>£393,773</b>	<b>£379,834</b>

The income is reinvested and the investment manager's fee is charged to the investment account.

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST OCTOBER 2025

### Accounting policies

The Church is a 'small' charity having a gross income of less than £250,000 excluding capital disposals and therefore draws up its accounts on the receipts and payments basis.

The Reading Room stock has been valued at a nominal value.

	2025	2024
<b>1. Gift Aid - not received until Nov. 24</b>	£5,879	£6,148
<b>2 Outreach costs</b>	<b>£</b>	<b>£</b>
Lectures	5,578	2,162
Website (hosting)	1,912	591
RR Screen updates	300	-
UK CS RR online - £100 pm	1,200	1,200
Donations paid - TMC, CS Nursing	4,000	4,000
	<u>12,990</u>	<u>7,953</u>
<b>3 Cost of services</b>		
Zoom/Soundcloud/Music Licenses	880	795
Telephone/Broadband (other than Zoom)	587	763
Allowances - Readers	5,170	4,373
Musicians	11,487	11,255
Sound Technician	2,223	1,975
Quarterlies	359	459
Organ Service	-	293
Sundries (New books, taxis)	411	635
	<u>21,117</u>	<u>20,548</u>
<b>4 Church premises costs</b>		
Cleaning/Garden maintenance	4,897	5,056
Electricity (includes £930 deposit)	3,381	4,664
Insurance	3,704	3,865
Maintenance - window keys	1,404	675
Water	288	174
	<u>13,674</u>	<u>14,434</u>
<b>5 Church administration costs</b>		
Clerk/Treasurer	8,519	7,680
Accounting software	186	186
Payroll costs (Bullimores/HMRC)	2,779	2,654
Sundries (includes CSJ listing)	2,254	1,822
	<u>13,738</u>	<u>12,342</u>

**STATEMENT OF ASSETS & LIABILITIES AT 31ST OCTOBER 2025**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
<b>Bank balances:</b>		
Bank account HSBC	33,917	3,896
Deposit and current accounts CAF Bank - closed 23 October 25	-	15,086
Church working capital	<u>33,917</u>	<u>18,982</u>
<b>Other Assets</b>		
Investments at market value	<u>393,774</u>	<u>379,834</u>
The Reading Room stock	1,500	1,000
Freehold Buildings at insurance value:		
The Church building at December 2024	1,812,988	1,958,385
The contents	79,607	78,819

The accounts were approved by the Members on 12th January 2026  
and signed on their behalf by



.....  
John Witney  
Chair of Trustees

**FIRST CHURCH OF CHRIST, SCIENTIST, CLAYGATE AND ESHER (Charity number 268539)**

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES**

**FOR THE PERIOD FROM 01 NOVEMBER 2024 TO 31 OCTOBER 2025**

I report to the trustees on my examination of the accounts of First Church of Christ, Scientist, Claygate and Esher (the Charity) for the period ended 31 October 2025, which are set out on pages 6 to 8.

**Responsibilities and basis of report**

As the charity trustees of the Charity, 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 Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed 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 which gives me cause to believe that, in any material respect:

1. accounting records were not kept in respect of the Charity as required by section 130 of the Act; or
2. the accounts do not accord with those records.
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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



Name of principal: Ms S Edwards FCA

Name of firm: Bullimores LLP Chartered Accountants  
and Registered Auditors

Address: Old Printers Yard  
156 South Street  
Dorking  
Surrey RH4 2HF

Date:

**FIRST CHURCH OF CHRIST SCIENTIST CLAYGATE AND ESHER**

England & Wales - Charity number 268539

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# Accounts

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**FIRST CHURCH OF CHRIST, SCIENTIST,  
CLAYGATE & ESHER**

**ACCOUNTS**

**FOR THE YEAR ENDED 31<sup>ST</sup> OCTOBER 2024**

**Charity Number 268539**

First Church of Christ, Scientist, Claygate and Esher

## **THE TRUSTEES REPORT FOR THE YEAR ENDED 31<sup>ST</sup> OCTOBER 2024**

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## First Church of Christ, Scientist, Claygate and Esher

articles from the Christian Science Monitor in Monitor Weekly, CDs and magazines such as the Christian Science Journal and Sentinel.

There is a digital display screen with changing slides installed in the front window. This gives information about church activities and inspirational pictures and writings from the Bible and Science and Health by Mary Baker Eddy appropriate for the times.

The Church presented its annual lecture on 20th April 2024. It was held in person in the church building. Online access was provided for those members or visitors who could not make it to the church.

The lecturer was Monique Hertgen CSB from France. The lecture was well received and we had approximately 50 people in the audience - some of them new to Christian Science. We also had a number of church members attend online.

The lecture was audio recorded and posted on the Church's website, where it could be viewed till the end of the church year.

### **List of other key activities over the last 12 months**

- Improvements to audio system in auditorium
- Installation of anti-glare film on windows
- Updating exterior signage
- Introduction of a lunchtime Testimony Meeting
- Collaboration with Elmbridge I-CAN, local charity
- Final roof repairs undertaken
- Smart meter fitted
- 5 year full electrical check and needed improvements
- Metaphysical meetings in support of financial sustainability
- Valuation of the building and its implications for insurance
- Policies and standing orders reviewed

### **Review of Financial Activities and Investment update**

The increased resources of the church as a result of a large legacy from a late member and the sale of the Reading Room nine years ago continue to be turned to good account.

New investments shall be the responsibility of the Board, which shall obtain proper advice, if necessary, from an investment manager authorised and regulated by the Financial Services Authority. The Board shall obtain the sanction of the membership on matters of principle via normal Business Meetings.

### **Reserves**

The Church has investment reserves of £379,834 (end of Oct). This compares with £345,934 12 months earlier. The investment portfolio's total annual return was 14.45%. The monetary assets totaled £18,982 (£37,098 – 2023)

There is no specific Reserve Policy at present.

### **Future Developments**

The holding of broadcasting of services will continue. An updated website is in progress. Regular giving by members and listeners is expected to continue to meet the running cost of the church and any further projects and donations to other Christian Science based charities will be undertaken following a vote of the church membership at a business meeting.

### **Organisational Structure**

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Second Reader: Virginia Woodeson

The Board:

Mr J Alanko (Chair)

Mrs T Bland

Mrs S Tarboton

Mrs M Willis

President: Mr A Brewis

Clerk: Mrs A Walls

Treasurer: Mrs M J Pearson

### **Statement of the Board's Responsibilities**

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**Reporting Accountant**

Bullimores, Chartered Accountants, Old Printers Yard, Dorking, Surrey RH4 2HF

**Approval**

The report of the Trustees was approved by the board on 13<sup>th</sup> January 2025 and signed on their behalf.



Jaska Alanko  
Chair of Trustees

**STATEMENT OF RECEIPTS AND PAYMENTS FOR THE YEAR TO 31<sup>ST</sup> OCTOBER 2024**

<b>Unrestricted Fund</b>	<b>2024</b>	<b>2023</b>
<b>Receipts</b>	<b>£</b>	<b>£</b>
Collections & donations	30,708	31,869
Gift Aid tax recovered (1)	-	6,726
Interest	420	259
Reading Room receipts	759	365
<b>Total Receipts</b>	<b>31,887</b>	<b>39,219</b>
<b>Payments</b>		
Reading Room purchases	954	1,743
Outreach (2)	7,953	9,476
Cost of Services (3)	20,548	19,044
Church Premises costs (4)	14,434	17,310
Administration (5)	12,342	11,954
Committee on Publication	570	588
Independent examiner's fee	1,860	1,890
Bank charges	197	157
Major repairs and improvements	2,928	6,587
New Roof - Final payment	3,217	-
<b>Total payments</b>	<b>65,003</b>	<b>68,749</b>
<b>Net (Payments) over Receipts for the year</b>	<b>(£33,116)</b>	<b>(£29,530)</b>
<b>Bank balances at start of year</b>	<b>37,098</b>	<b>41,628</b>
Investment Sales	15,000	25,000
Investment purchases	-	-
<b>Monetary assets at the year end</b>	<b>18,982</b>	<b>37,098</b>
<b>Movement for the year to 31<sup>st</sup> October 2024</b>		
Market value at the beginning of the year	£345,934	£369,972
Movements during the period:		
Cash invested	-	-
Income reinvested	£4,803	4,175
Investment manager's fee for the year	(£4,332)	(£4,358)
Cash withdrawn	(£15,000)	(£25,000)
Increase (decrease) in market value	£48,429	£1,145
<b>Value at year end</b>	<b>£379,834</b>	<b>£345,934</b>

The income is reinvested and the investment manager's fee is charged to the investment.

**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31<sup>ST</sup> OCTOBER 2024**

**Accounting policies**

The Church is a 'small' charity having a gross income of less than £250,000 excluding capital disposals and therefore draws up its accounts on the receipts and payments basis.

The Reading Room stock has been valued at a nominal value.

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
<b>1 Gift Aid - not received until Nov. 24</b>	6,148	-
<b>2 Outreach costs</b>		
Lectures	2,162	3,682
Website (hosting)	591	136
RR Screen	-	458
UK CS RR online - £100 pm	1,200	1,200
Donations paid - TMC, CS Nursing	4,000	4,000
	<u>7,953</u>	<u>9,476</u>
<b>3 Cost of services</b>		
Zoom/Soundcloud/Music Licenses	795	968
Telephone/Broadband (other than Zoom)	763	1,121
Allowances - Readers	4,373	2,400
Musicians	11,255	11,298
Sound Technician	1,975	2,100
Quarterlies	459	324
Organ Service	293	833
Sundries (New books, taxis)	635	-
	<u>20,548</u>	<u>19,044</u>
<b>4 Church premises costs</b>		
Cleaning/Garden maintenance	5,056	5,143
Electricity (includes £930 deposit)	4,664	4,232
Insurance	3,865	5,002
Maintenance - window keys	675	2,761
Water	174	172
	<u>14,434</u>	<u>17,310</u>

First Church of Christ, Scientist, Claygate and Esher

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
<b>5 Church administration costs</b>		
Clerk/Treasurer	7,680	6,898
Accounting software	186	186
Payroll costs	2,654	2,460
Sundries (includes CSJ listing)	1,822	2,410
	<u>12,342</u>	<u>11,954</u>

**STATEMENT OF ASSETS & LIABILITIES AT 31<sup>ST</sup> OCTOBER 2024**

**Bank balances:**

Bank account HSBC	3,896	9,872
Deposit and current accounts CAF Bank	15,086	27,226
Church working capital	<u>18,982</u>	<u>37,098</u>

**Other Assets**

Investments at market value	<u>379,834</u>	<u>345,934</u>
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The Reading Room stock	1,000	1,000
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**Freehold Buildings at insurance value:**

The Church building at December 2023	1,958,385	1,813,319
The contents	78,819	78,819

The accounts were approved by the Members on 13<sup>th</sup> January 2025  
and signed on their behalf by



Jaska Alanko  
Chair of Trustees

**FIRST CHURCH OF CHRIST, SCIENTIST, CLAYGATE AND ESHER (Charity number 268539)**

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES**

**FOR THE PERIOD FROM 01 NOVEMBER 2023 TO 31 OCTOBER 2024**

I report to the trustees on my examination of the accounts of First Church of Christ, Scientist, Claygate and Esher (the Charity) for the period ended 31 October 2024, which are set out on pages 6 to 8.

**Responsibilities and basis of report**

As the charity trustees of the Charity, 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 Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed 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 which gives me cause to believe that, in any material respect:

1. accounting records were not kept in respect of the Charity as required by section 130 of the Act; or
2. the accounts do not accord with those records.
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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



Name of principal: Ms S Edwards FCA

Name of firm: Bullimores LLP Chartered Accountants  
and Registered Auditors

Address: Old Printers Yard  
156 South Street  
Dorking  
Surrey RH4 2HF

Date :

**FIRST CHURCH OF CHRIST SCIENTIST CLAYGATE AND ESHER**

England & Wales - Charity number 268539

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# Accounts

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**FIRST CHURCH OF CHRIST, SCIENTIST,  
CLAYGATE & ESHER**

**ACCOUNTS**

**FOR THE YEAR ENDED 31<sup>ST</sup> OCTOBER 2023**

**Charity Number 268539**

## **THE TRUSTEES REPORT FOR THE YEAR ENDED 31 OCTOBER 2023**

### **Status**

First Church of Christ, Scientist, Claygate and Esher is a registered charity number 268539.

### **Constitutional Objects**

First Church of Christ, Scientist, Claygate and Esher is a branch of The Mother Church, The First Church of Christ, Scientist, Boston, Massachusetts.

The church is governed by its Constitution and by-laws, which regulate such matters as finance and property, and the election, duties and responsibilities of members and officers.

Its object is to maintain, demonstrate and spread the knowledge of Truth, as set forth in the Bible and "Science and Health with Key to the Scriptures" by Mary Baker Eddy, the Discoverer and Founder of Christian Science and Leader of the Christian Science Movement. The church is open to all.

### **Fulfilment of Objects, Activities and Public Benefit**

The Trustees have complied with the duty in Section 17(5) of the Charities Act 2011 to have due regard to public benefit guidance published by the Charity Commission.

The church holds services and meetings in accordance with its objects. The Sunday service is at 10.30 am. The service of worship and prayer includes readings from the Bible and "Science and Health with Key to the Scriptures" by Mary Baker Eddy, congregational singing and a solo.

A Sunday School is held at 10.30 am for children and young people up to the age of 20 where they learn how to make practical the moral and spiritual teachings of the Bible in their own lives. Pupils attend the classes in the church or online.

A meeting is held at 7.30 pm each Wednesday, which provides everyone with the opportunity to share with others, the healings and experiences that have resulted from the study and practice of Christian Science. This meeting also includes readings from the Bible and 'Science and Health with Key to the Scriptures' by Mary Baker Eddy to help those attending address world problems and individual and community concerns with effective prayer.

The Sunday service and Wednesday evening meeting continue to be accessible remotely online through the Zoom system and open to anyone, anywhere, unable to attend them in person. A significant number of people in the immediate area as well as others in many parts of the UK and overseas regularly listen to these on-line services. Each recording of the Sunday service and Wednesday meeting is available on the church website for a week. The recordings of Wednesday meetings are permanently deleted from church files within 3 months.

The Church maintains a Reading Room throughout the year that is open for a period once a week. It provides a spiritual resource centre, enabling the public to find spiritual solutions to their problems, and provides a supportive environment for study, contemplation and prayer. The sales room and lending library stock the Bible, the Christian Science textbook, Science and Health with Key to the Scriptures by Mary Baker Eddy, and other books on Christian Science published by the Christian Science Publishing Society, as well as selected articles from the Christian Science Monitor in Monitor Weekly, CDs and magazines such as the Christian Science Journal and Sentinel.

## First Church of Christ, Scientist, Claygate and Esher

There is a bright screen with changing slides installed in the front window. This gives information about church activities and inspirational pictures and writings from the Bible and Science and Health by Mary Baker Eddy appropriate for the times.

The Church presented its annual lecture on 19<sup>th</sup> June. For the first time since 2019 the lecture was held in person in the church building. After a long period of online only services and lectures we wished to encourage people to begin to attend services in person again.

The lecturer was Alex Fischer, CS from Pau, France. The lecture was well received and we had 50 people in the audience - 10 of them new to Christian Science. We also had a number of church members attend online because they were not able to come in person - but this facility was offered by request only and not advertised.

The lecture was audio recorded and posted on the Church's website, where it had been viewed 58 times by mid-September.

### **Review of Financial Activities and Investment update**

The increased resources of the church as a result of a large legacy from a late member and the sale of the Reading Room eight years ago continue to be turned to good account.

The programme of complete replacement of the roof was completed in June 2022. A final payment is yet to be paid.

The investment value has decreased marginally during the year, after drawing down £25,000, and now stands at £345,934 (2022 - £369,972),

New investments shall be the responsibility of the Board, which shall obtain proper advice, if necessary, from an investment manager authorised and regulated by the Financial Services Authority. The Board shall obtain the sanction of the membership on matters of principle via normal Business Meetings.

### **Reserves**

The Church has reserves of £383,032 (2022 - £411,600) that includes monetary assets of £37,098 (2022 £41,628) and investments of £345,934 (2022 - £369,972)

There is no specific Reserve Policy at present.

### **Future Developments**

The holding and broadcasting of services will continue. Regular giving by members and listeners is expected to continue to meet the running cost of the church and any further projects and donations to other Christian Science based charities will be undertaken following a vote of the church membership at a business meeting.

### **Organisational Structure**

A First Reader and Second Reader conduct the church services and testimony meetings. A President conducts church business meetings. The members elect these officers. The general management of the church is the responsibility of the Executive Board of four, unpaid members (the Trustees). The board is elected each year at a Members' Meeting in early November, and take up office the following February. They hold the office for one year and for no more than three years consecutively.

## First Church of Christ, Scientist, Claygate and Esher

Those who served during the past year are as follows:

First Reader: Susan Thomas

Second Reader: John Witney

The Board:

Mr J Alanko (Chair)

Mrs T Bland

Mr H Farrar

Mrs M Moon

President: Mr R Tarboton

Clerk: Mrs A Walls

Treasurer: Mrs MJ Pearson

### Statement of the Board's Responsibilities

The Board is responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time, the financial position of the church. They are also responsible for safeguarding the assets of the church and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

### Principal Address

45 Hare Lane, Claygate, Esher, Surrey, KT10 9BY

### Bankers

HSBC Bank plc, 34 High Street, Walton-on-Thames, Surrey KT12 1DD

CAF Bank, 25 Kings Hill Avenue, Kings Hill, West Malling, Kent ME19 4JQ

### Investment Advisor

Investec Wealth and Investment Limited, Midland House, 2 Poole Road, Bournemouth, BH2 5QY

### Reporting Accountant

Bullimores, Chartered Accountants, Old Printers Yard, Dorking, Surrey RH4 2HF

### Approval

The report of the Trustees was approved by the board on 8<sup>th</sup> January 2024 and signed on their behalf.



Jaska Alanko  
Chair of Trustees

**STATEMENT OF RECEIPTS AND PAYMENTS FOR THE YEAR TO 31ST OCTOBER 2023**

<b>Unrestricted Fund</b>	<b>2023</b>	<b>2022</b>
<b>Receipts</b>	<b>£</b>	<b>£</b>
Collections & donations	31,869	31,412
Gift Aid tax recovered	6,726	5,906
Interest	259	72
Reading Room receipts	365	391
<b>Total Receipts</b>	<b>39,219</b>	<b>37,781</b>
<b>Payments</b>		
Reading Room purchases	1,743	2,127
Outreach (2)	9,476	8,845
Cost of Services (3)	19,044	18,462
Church Premises costs (4)	17,310	15,694
Administration (5)	11,954	12,818
Committee on Publication	588	1,496
Independent examiner's fee	1,890	1,764
Bank charges	157	115
Major repairs and improvements	6,587	8,467
New Roof	-	77,742
<b>Total payments</b>	<b>68,749</b>	<b>147,530</b>
<b>Net (Payments) over Receipts for the year</b>	<b>-£29,530</b>	<b>-£109,749</b>
<b>Bank balances at start of year</b>	<b>41,628</b>	<b>116,377</b>
Investment Sales	25,000	35,000
Investment purchases	-	-
<b>Monetary assets at the year end</b>	<b>37,098</b>	<b>41,628</b>
<b>Movement for the year to 31st October 2023</b>		
Market value at the beginning of the year	369,972	442,616
Movements during the period:		
Cash invested	-	-
Income reinvested	4,175	2,895
Investment manager's fee for the year	-£4,358	-£4,870
Cash withdrawn	-£25,000	-£35,000
Increase (decrease) in market value	£1,145	-£35,669
<b>Value at year end</b>	<b>345,934</b>	<b>369,972</b>

The income is reinvested and the investment manager's fee is charged to the the investment :

**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST OCTOBER 2023**

**1 Accounting policies**

The Church is a 'small' charity having a gross income of less than £250,000 excluding capital disposals and therefore draws up its accounts on the receipts and payments basis.

The Reading Room stock has been valued at a nominal value.

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
<b>2 Outreach costs</b>		
Lectures	3,682	2,645
Website (hosting)	136	-
RR Screen	458	-
UK CS RR online - £100 pm	1,200	1,200
Donations paid - TMC, CS Nursing	4,000	5,000
	<b>9,476</b>	<b>8,845</b>
<b>3 Cost of services</b>		
Zoom/Soundcloud/Music Licenses	968	919
Telephone/Broadband (other than Zoom)	1,121	1,094
Allowances - Readers	2,400	2,829
Musicians	11,298	9,560
Sound Technician	2,100	1,575
Quarterlies	324	474
Organ Service & water damage repair	833	2,011
	<b>19,044</b>	<b>18,462</b>
<b>4 Church premises costs</b>		
Cleaning/Garden maintenance	5,143	4,781
Electricity	4,232	2,356
Insurance	5,002	4,410
Maintenance & small equipment	2,761	4,051
Water	172	96
	<b>17,310</b>	<b>15,694</b>
<b>5 Church administration costs</b>		
Clerk/Treasurer	6,898	9,298
Accounting software	186	-
Payroll costs	2,460	1,530
Sundries (includes CSJ listing and laptop)	2,410	1,990
	<b>11,954</b>	<b>12,818</b>



**FIRST CHURCH OF CHRIST, SCIENTIST, CLAYGATE AND ESHER (Charity number 268539)**

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES**

**FOR THE PERIOD FROM 01 NOVEMBER 2022 TO 31 OCTOBER 2023**

I report to the trustees on my examination of the accounts of First Church of Christ, Scientist, Claygate and Esher (the Charity) for the period ended 31 October 2023, which are set out on pages 4 to 6.

**Responsibilities and basis of report**

As the charity trustees of the Charity 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 Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed 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 which gives me cause to believe that, in any material respect:

1. accounting records were not kept in respect of the Charity 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 examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Name of principal: Ms S Edwards FCA

Name of firm: Bullimores LLP Chartered Accountants  
and Registered Auditors

Address: Old Printers Yard  
156 South Street  
Dorking  
Surrey RH4 2HF

Date: 2/2/2024

**FIRST CHURCH OF CHRIST SCIENTIST CLAYGATE AND ESHER**

England & Wales - Charity number 268539

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# Accounts

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**FIRST CHURCH OF CHRIST, SCIENTIST, CLAYGATE & ESHER**

**ACCOUNTS**

**FOR THE YEAR ENDED 31ST OCTOBER 2022**

Charity Number 268539

# FIRST CHURCH OF CHRIST, SCIENTIST, CLAYGATE AND ESHER

## THE TRUSTEES REPORT FOR THE YEAR ENDED 31 OCTOBER 2022

### **Status**

First Church of Christ, Scientist, Claygate and Esher is a registered charity number 268539.

### **Constitutional Objects**

First Church of Christ, Scientist, Claygate and Esher is a branch of The Mother Church, The First Church of Christ, Scientist, Boston, Massachusetts.

The church is governed by its Constitution and by-laws, which regulate such matters as finance and property, and the election, duties and responsibilities of members and officers.

Its object is to maintain, demonstrate and spread the knowledge of Truth, as set forth in the Bible and "Science and Health with Key to the Scriptures" by Mary Baker Eddy, the Discoverer and Founder of Christian Science and Leader of the Christian Science Movement. The church is open to all.

### **Fulfilment of Objects, Activities and Public Benefit**

The Trustees have complied with the duty in Section 17(5) of the Charities Act 2011 to have due regard to public benefit guidance published by the Charity Commission.

The church holds services and meetings in accordance with its objects. The Sunday service is at 10.30 am. The service of worship and prayer includes readings from the Bible and "Science and Health with Key to the Scriptures" by Mary Baker Eddy, congregational singing and a solo.

A Sunday School is held at 10.30 am for children and young people up to the age of 20 where they learn how to make practical the moral and spiritual teachings of the Bible in their own lives. Pupils attend the classes in the church or online.

A meeting is held at 7.30 pm each Wednesday, which provides everyone with the opportunity to share with others, the healings and experiences that have resulted from the study and practice of Christian Science. This meeting also includes readings from the Bible and "Science and Health with Key to the Scriptures" to help those attending address world problems and individual and community concerns with effective prayer.

The Sunday service and Wednesday evening meeting continue to be accessible remotely online through the Zoom system and open to anyone, anywhere, unable to attend them in person. A significant number of people in the immediate area as well as others in many parts of the UK and overseas regularly listen to these on-line Services. Each recording of the Sunday service and Wednesday meeting is available on the church website for a week. The recordings of Wednesday meetings are permanently deleted from church files within 3 months.

The Church and Sunday School have both seen a significant increase in the number of people attending and making use of the on-line services.

The Church maintains a Reading Room throughout the year that is open for a period once a week. It provides a spiritual resource centre, enabling the public to find spiritual solutions to their problems, and provides a supportive environment for study, contemplation, and prayer. The sales room and lending library stock the Bible, the Christian Science textbook, Science and Health with

Key to the Scriptures by Mary Baker Eddy, and other books on Christian Science published by the Christian Science Publishing Society, as well as selected articles from the Christian Science Monitor in Monitor Weekly, CDs and magazines such as the Christian Science Journal and Sentinel.

There is a bright screen with changing slides installed in the front window. This gives information about church activities and inspirational pictures and writings from the Bible and Science and Health by Mary Baker Eddy appropriate for the times.

The Church presented its annual lecture on 17<sup>th</sup> May. As in the two previous years this was online only. The lecturer was Mrs Edwina Aubin of Queensland, Australia. Again, the number of people who 'attended' was in excess of what we might have expected for an in-person lecture: 270 tuned in to the live lecture, while a further 440 listened to a recording soon after the event. We sponsored a lecture at the Commonwealth Games and gave a donation towards a conference held by the Christian Science Nursing Association.

In October the Church led a group of three churches in sponsoring two in-person lectures at a UK-wide conference in Birmingham. Mrs Giulia Nesi Tetreau of Connecticut, USA, gave these lectures. We have no figures for the number of people who attended the lectures, but 400 people attended the conference while a further 600 attended online.

#### **Review of Financial Activities and Investment update**

The increased resources of the church as a result of a large legacy from a late member and the sale of the Reading Room seven years ago continue to be turned to good account.

The programme of complete replacement of the roof was completed in June 2022. On a final inspection the last payment will be due in January 2023.

The investments value has decreased marginally during the year, after drawing down £35,000 for roof part-payment, and now stands at £369,972 (2021 £442,616),

#### **Reserves**

The Church has reserves of £411,600 (2021 £558,993) that includes monetary assets of £41,628 (2021 £116,377) and investments of £369,972 (2021 £442,616).

#### **Future Developments**

The holding and broadcasting of services will continue. Regular giving by members and listeners along with monies from CAF saving is expected to continue to meet the running cost of the church, and any further projects and donations to other Christian Science based charities will be undertaken following a vote of the church membership at a business meeting.

#### **Organisational Structure**

A First Reader and Second Reader conduct the church services and testimony meetings. A President conducts church business meetings. The members elect these officers. The general management of the church is the responsibility of the Executive board of four, unpaid members (the Trustees). The board is elected each year at a Members' Meeting in early November, and take up office the following February. They hold the office for one year and for no more than three years consecutively.

Those who served during the past year are as follows:

**The Board:**

Mrs T Bland (Chair)

Mr H Farrar (elected February 2022)

Mrs M Moon

Mr J Alanko (elected July 2022)

Mrs M Willis (resigned January 2022)

Mrs P Andreae (resigned June 2022)

**President:** Mr R Tarboton

**Clerk:** Mrs A Walls

**Treasurer:** Mrs MJ Pearson

**Statement of the Board's Responsibilities**

The Board is responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time, the financial position of the church. They are also responsible for safeguarding the assets of the church and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**Principal Address**

45 Hare Lane, Claygate, Esher, Surrey, KT10 9BY

**Bankers**

HSBC Bank plc, 34 High Street, Walton-on-Thames, Surrey KT12 1DD

CAF Bank, 25 Kings Hill Avenue, Kings Hill, West Malling, Kent ME19 4JQ

**Investment Advisor**

Investec Wealth and Investment Limited Bournemouth, Midland House, 2 Poole Road, Bournemouth, BH2 5QY

**Reporting Accountant**

Bullimores, Chartered Accountants, Old Printers Yard, Dorking, Surrey RH4 2HF

**Approval**

The report of the Trustees was approved by the board on .....9/1/..... 2023 and signed on their behalf.



Tamsin Bland  
Chair of Trustees

**FIRST CHURCH OF CHRIST, SCIENTIST, CLAYGATE & ESHER**

**STATEMENT OF RECEIPTS AND PAYMENTS FOR THE YEAR TO 31ST OCTOBER 2022**

<b>Unrestricted Fund</b>	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
<b>Receipts</b>		
Collections & donations	31,412	29,075
Gift Aid tax recovered	5,906	5,351
Interest	72	9
Reading Room receipts	391	812
<b>Total Receipts</b>	<b>37,781</b>	<b>35,247</b>
<b>Payments</b>		
Reading Room purchases	2,127	2,043
CSPS purchases for church (see Cost of Services/Sundries)	-	705
Outreach (2)	8,845	10,899
Cost of Services (3)	18,462	-
Church Premises costs (4)	15,694	12,585
Administration (5)	12,818	11,593
Allowances (2022 - see Cost of Services (3))	-	2,975
Musicians (2022 - see Cost of Services (3))	-	10,799
Committee on Publication	1,496	-
Independent examiner's fee	1,764	2,220
Bank charges	115	77
Major repairs and improvements	8,467	9,092
New Roof	77,742	57,204
<b>Total payments</b>	<b>147,530</b>	<b>120,192</b>
<b>Net (Payments) over Receipts for the year</b>	<b>-£109,749</b>	<b>-£84,945</b>
<b>Bank balances at start of year</b>	<b>116,377</b>	<b>131,322</b>
Investment Sales	35,000	70,000
Investment purchases	-	-
<b>Monetary assets at the year end</b>	<b>41,628</b>	<b>116,377</b>
<b>Movement for the year to 31st October 2022</b>		
Market value at the beginning of the year	442,616	428,150
Movements during the period:		
Cash invested	-	-
Income reinvested	2,895	2,609
Investment manager's fee for the year	-£4,870	-£5,339
Cash withdrawn	-£35,000	-£70,000
Increase (decrease) in market value	-£35,669	87,196
<b>Value at year end</b>	<b>369,972</b>	<b>442,616</b>

The income is reinvested and the investment manager's fee is charged to the investment account.

**FIRST CHURCH OF CHRIST, SCIENTIST, CLAYGATE & ESHER**  
**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST OCTOBER 2022**

**1 Accounting policies**

The Church is a 'small' charity having a gross income of less than £250,000 excluding capital disposals and therefore draws up its accounts on the receipts and payments basis.

The Reading Room stock has been valued at a nominal value.

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
<b>2 Outreach costs</b>		
Lectures	2,645	3,941
Zoom	-	524
Advertising/Website design	-	634
UK CS RR online - £100 pm	1,200	1,200
Donations paid - TMC, CS Nursing	5,000	4,600
	<u>8,845</u>	<u>10,899</u>
<b>3 Cost of services</b>		
Zoom/Soundcloud/Music Licenses	919	-
Telephone/Broadband (other than Zoom)	1,094	-
Allowances - Readers	2,829	-
Musicians	9,560	-
Sound Technician	1,575	-
Quarterlies	474	-
Organ Service & water damage repair	2,011	-
	<u>18,462</u>	<u>-</u>
<b>4 Church premises costs</b>		
Cleaning/Garden maintenance	4,781	4,488
Electricity	2,356	2,401
Insurance	4,410	3,572
Maintenance & small equipment	4,051	2,052
Water	96	72
	<u>15,694</u>	<u>12,585</u>
<b>5 Church administration costs</b>		
Clerk/Treasurer	9,298	8,748
Telephone/Broadband (other than Zoom)	-	833
Printing,stationery,software,postage	-	25
Payroll costs	1,530	-
Sundries (includes CSJ listing)	1,990	1,987
	<u>12,818</u>	<u>11,593</u>

**FIRST CHURCH OF CHRIST, SCIENTIST, CLAYGATE & ESHER  
STATEMENT OF ASSETS & LIABILITIES AT 31ST OCTOBER 2022**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
<b>Bank balances:</b>		
Bank accounts HSBC	7,606	26,927
Deposit account CAF Bank	34,022	89,450
Church working capital	<u>41,628</u>	<u>116,377</u>
 <b>Other Assets</b>		
Investments at market value	<u>369,972</u>	<u>442,616</u>
 The Reading Room stock	1,000	1,000
 Freehold Buildings at insurance value:		
The Church building at November 2021	1,611,839	1,526,363
The contents	65,410	61,766

The accounts were approved by the Board on ..... 9/11 ..... 2023  
and signed on their behalf by

T Bland  
Tamsin Bland  
(Chairman)

**INDEPENDENT EXAMINERS REPORT  
OF THE FIRST CHURCH OF CHRIST, SCIENTIST, CLAYGATE & ESHER (Charity number 268539)**

I report on the accounts of the First Church of Christ, Scientist, Claygate and Esher for the year ended 31<sup>st</sup> October 2022, which are set out on pages 4 to 6.

**Respective Responsibilities of the Trustees and the Independent Examiner.**

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

It is my responsibility:

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

**Basis of the Examiner's Report**

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

**Independent Examiners Report**

In the course of my examination, no matter has come to my attention:

- 1 which gives me reasonable cause to believe that in any material respect the requirements:
  - a) to keep accounting records in accordance with section 130 of the 2011 Act;
  - b) to prepare accounts which accord with the accounting records; and
  - c) to comply with the accounting requirements of the 2011 Acthave not been met, or

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



Ms S Edwards FCA  
Bullimores Chartered Accountants  
Old Printers Yard  
156 South Street  
Dorking  
Surrey  
RH4 2HF

Date: 31<sup>st</sup> JANUARY 2023

**FIRST CHURCH OF CHRIST SCIENTIST CLAYGATE AND ESHER**

England & Wales - Charity number 268539

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# Accounts

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**THE FIRST CHURCH OF CHRIST, SCIENTIST, CLAYGATE & ESHER**  
**ACCOUNTS**  
**FOR THE YEAR ENDED 31<sup>ST</sup> OCTOBER 2021**

Charity Number 268539

# **FIRST CHURCH OF CHRIST, SCIENTIST, CLAYGATE AND ESHER**

## **THE TRUSTEES REPORT FOR THE YEAR ENDED 31 OCTOBER 2021**

### **Status**

First Church of Christ, Scientist, Claygate and Esher is a registered charity number 268539.

### **Constitutional Objects**

First Church of Christ, Scientist, Claygate and Esher is a branch of The Mother Church, The First Church of Christ, Scientist, Boston, Massachusetts.

The church is governed by its Constitution and by-laws, which regulate such matters as finance and property, and the election, duties and responsibilities of members and officers.

Its object is to maintain, demonstrate and spread the knowledge of Truth, as set forth in the Bible and "Science and Health with Key to the Scriptures" by Mary Baker Eddy, the Discoverer and Founder of Christian Science and Leader of the Christian Science Movement. The church is open to all.

### **Fulfilment of Objects, Activities and Public Benefit**

The Trustees have complied with the duty in Section 17(5) of the Charities Act 2011 to have due regard to public benefit guidance published by the Charity Commission.

The church holds services and meeting in accordance with its objects. The Sunday service is at 10.30 am. The service of worship and prayer includes readings from the Bible and "Science and Health with Key to the Scriptures" by Mary Baker Eddy, congregational singing and a solo.

A Sunday School is held at 10.30 am for children and young people up to the age of 20 where they learn how to make practical the moral and spiritual teachings of the Bible in their own lives.

A meeting is held at 7.30 pm each Wednesday, which provides everyone with the opportunity to share with others, the healings and experiences that have resulted from the study and practice of Christian Science. This meeting also includes readings from the Bible and "Science and Health with Key to the Scriptures" to help those attending address world problems and individual and community concerns with effective prayer.

The Sunday service and Wednesday evening meeting are accessible via teleconferencing and open to anyone, anywhere, unable to attend them in person. Each recording of the Sunday service is available on the church website for a week, and the Wednesday meeting for four days. A significant number of people in the immediate area as well as others in many parts of the UK and overseas regularly listen to these on-line Services.

Due to the pandemic the church building was closed from March 23 2020 through to mid June 2021. The Sunday services and Wednesday meetings continued to be broadcast online. These were streamed live at the usual times with the readings being live or recorded from the readers' homes. All music in these services was pre-recorded or from

the church's archive. It was decided that we would pay regular organists and soloists during the lockdown period. The Sunday School also re-opened its doors and continues to hold classes both in person and on-line. The acquisition of an OWL audio visual system has made it easier to see all pupils together.

The Church and Sunday School have both seen a significant increase in the number of people attending and making use of these online services during this challenging time. There have also been several substantial donations via the PayPal facility.

The Church maintains a Reading Room throughout the year that is open for a period once a week. It provides a spiritual resource centre, enabling the public to find spiritual solutions to their problems, and provides a supportive environment for study, contemplation and prayer. The sales room and lending library stock the Bible, the Christian Science textbook, Science and Health with Key to the Scriptures by Mary Baker Eddy, and other books on Christian Science published by the Christian Science Publishing Society, as well as selected articles from The Christian Science Monitor in Monitor Weekly, CDs and magazines such as The Christian Science Journal and Christian Science Sentinel.

Due to lockdown the Reading Room was closed to the public from the end of March 2020 until July 2021. However, periodicals and books were available on request and the windows updated and distribution boxes replenished. There is a bright screen with changing slides installed in the front window. This gives information about church activities and inspirational pictures and writings from the Bible and Christian Science text book by Mary Baker Eddy appropriate for the times.

Because of lockdown, our lecture was held live online. It was given by Alexander Fischer CS. Approximately 600 people attended live and a further 200 listened to it during the short time it remained available online. In October the church sponsored a further lecture for an online gathering of young people given by Heike Arneith CSB of Munich.

### **Review of Financial Activities and Investment update**

The increased resources of the church as a result of a large legacy from a late member and the sale of the Reading Room six years ago continue to be turned to good account.

The programme of complete replacement of the roof is due to be completed by December 2021. The cost so far has been £57,204 out of the £164,000 budgeted and passed by the members.

The investments value has increased marginally during the year and now stands at £442,616.

### **The Reserves Policy**

The Church has reserves of £558,993 (2020 £559,472) made up of monetary assets of £116,377 and investments of £442,616. Further expenditure is planned next year, including complete decoration of the church, and repairs to the damage to the organ and some walls caused by water ingress.

## **Future Developments**

The holding and broadcasting of services will continue. Regular giving by members and listeners is expected to continue to meet the running cost of the church and any further projects, and donations to other Christian Science based charities will be undertaken following a vote of the church membership at a business meeting.

## **Organisational Structure**

A First Reader and Second Reader conduct the church services and testimony meetings. A President conducts church business meetings. The members elect these officers. The general management of the church is the responsibility of the Executive board of four, unpaid members (the Trustees). The board is elected each year at a Members' Meeting in early November and take up office the following February.

Those who served during the past year are as follows:

The Board:

Mrs M Moon (Chair) (elected April 2021)

Mrs M Willis (elected April 2019)

Mrs P Andreae (elected April 2021)

Mrs T Bland (elected July 2021)

Mr H Farrar (February – June 2021)

Mrs L Woodhead (until June 2021)

President: Mr R Tarboton

Clerk: Mrs A Walls

Treasurer: Mrs MJ Pearson

## **Statement of the Board's Responsibilities**

The Board is responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time, the financial position of the church. They are also responsible for safeguarding the assets of the church and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

## **Principal Address**

45 Hare Lane, Claygate, Esher, Surrey, KT10 9BY

## **Bankers**

HSBC Bank plc, 34 High Street, Walton-on-Thames, Surrey KT12 1DD

CAF Bank, 25 Kings Hill Avenue, West Malling, Kent ME19 4JQ

**Investment Advisor**

Investec Wealth and Investment Limited Bournemouth, Midland House, 2 Poole Road,  
Bournemouth, BH2 5QY

**Reporting Accountant**

Bullimores, Chartered Accountants, Old Printers Yard, Dorking, Surrey RH4 2HF

**Approval**

The report of the Trustees was approved by the board on 29<sup>th</sup> November 2021 and signed  
on their behalf.

*Mary Moon*

Mary Moon  
Chair of Trustees

Date 10/1/22

**THE FIRST CHURCH OF CHRIST, SCIENTIST, CLAYGATE & ESHER  
STATEMENT OF RECEIPTS & PAYMENTS FOR THE YEAR ENDED 31<sup>ST</sup> OCTOBER 2021**

<b>Unrestricted Fund</b>	<b>2021</b>	<b>2020</b>
<b>Receipts</b>	<b>£</b>	<b>£</b>
Collections & donations	29,075	29,765
Gift Aid tax recovered	5,351	5,772
Interest	9	158
Reading Room receipts	812	1,262
Legacy	-	18,168
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<b>Total Receipts</b>	<b>35,247</b>	<b>55,125</b>
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<b>Payments</b>		
Reading Room purchases	2,043	2,629
CSPS purchases for church – JSH online, Quarterlies	705	747
Outreach (3)	10,899	11,561
Committee on Publication	-	460
Music fees	10,799	9,554
Allowances - Readers	2,975	3,764
Travelling - Taxis	-	751
Church Premises costs (4)	12,585	12,761
Administration (5)	11,593	10,493
Independent examiner's fee	2,220	2,220
Bank charges	77	-
Major repairs and improvements	66,296	16,225
	<hr/>	<hr/>
<b>Total Payments</b>	<b>120,192</b>	<b>71,165</b>
	<hr/>	<hr/>
<b>Net (Payments) over Receipts for the year</b>	<b>(84,945)</b>	<b>(16,040)</b>
<b>Bank balances at start of year</b>	<b>131,322</b>	<b>227,362</b>
Investments sales	70,000	-
Investment purchases	-	(80,000)
	<hr/>	<hr/>
<b>Monetary assets at the year end</b>	<b>116,377</b>	<b>131,322</b>
	<hr/>	<hr/>
<b>Movement for the year to 31<sup>st</sup> October 2021</b>		
Market value at the beginning of the year	428,150	365,837
Movements during the period:		
Cash invested	-	80,000
Income reinvested	2,609	2,635
Investment manager's fee for the year	(5,339)	(4,545)
Cash withdrawn	(70,000)	-
Increase in market value	87,196	(15,777)
	<hr/>	<hr/>
<b>Value at year end</b>	<b>442,616</b>	<b>428,150</b>
	<hr/>	<hr/>

The income is reinvested and the investment manager's fee is charged to the investment account.

**THE FIRST CHURCH OF CHRIST, SCIENTIST, CLAYGATE & ESHER  
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31<sup>ST</sup> OCTOBER 2021**

**1 Accounting policies**

The Church is a 'small' charity having a gross income of less than £250,000 excluding capital disposals, and therefore draws up its accounts on the receipts and payments basis.

The Reading Room stock has been valued at a nominal value.

**2 Change of accounting policy**

The accounts for the prior two years, to 31<sup>st</sup> October 2019 and 2020 were prepared on the Accruals basis, in accordance with the Charities SORP (FRS 102) as income in 2019 exceeded £250,000. The transition from the Accruals basis has resulted in the removal of freehold property, investments, debtors and creditors from the financial statements. The comparative figures have been restated accordingly.

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
<b>3 Outreach costs</b>		
Lectures	3,941	2,777
Zoom/Soundcloud/Music licences	524	790
Advertising/website design	634	1,094
UK CS RR Online - £100pm	1,200	1,200
Donations paid – TMC, Focus, Easter Camp	4,600	5,700
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Cleaning/Garden maintenance	4,488	4,483
Electricity	2,401	2,562
Insurance	3,572	3,499
Maintenance & small equipment	2,052	2,153
Water	72	64
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<b>5 Church administration costs</b>		
Clerk/Treasurer/Sound Engineer	8,748	8,523
Telephone/Broadband (other than Zoom)	833	720
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Sundries	1,987	1,120
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**THE FIRST CHURCH OF CHRIST, SCIENTIST, CLAYGATE & ESHER  
STATEMENT OF ASSETS & LIABILITIES 31<sup>ST</sup> OCTOBER 2021**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
<b>Bank balances:</b>		
Bank accounts HSBC	26,927	46,882
Deposit accounts CAF Bank	89,450	84,440
	<hr/>	<hr/>
Church working capital	116,377	131,322
	<hr/>	<hr/>
<b>Other Assets</b>		
Investments at market value	442,616	428,150
The Reading Room stock	1,000	1,000
Freehold Buildings at insurance value:		
The Church building at November 2020	1,526,363	1,469,069
The contents	61,766	61,581

The accounts were approved by the Board on *10 January*.....2022 and signed on their behalf by Mary Moon

*Mary Moon*

(Chairman)

## INDEPENDENT EXAMINERS REPORT

OF THE FIRST CHURCH OF CHRIST, SCIENTIST, CLAYGATE & ESHER (Charity number 268539)

I report on the accounts of the First Church of Christ, Scientist, Claygate and Esher for the year ended 31<sup>st</sup> October 2021, which are set out on pages 6 to 8.

### Respective Responsibilities of the Trustees and the Independent Examiner.

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

It is my responsibility:

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

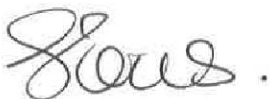
### Basis of the Examiner's Report

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

### Independent Examiners Report

In the course of my examination, no matter has come to my attention:

- 1 which gives me reasonable cause to believe that in any material respect the requirements:
  - a) to keep accounting records in accordance with section 130 of the 2011 Act;
  - b) to prepare accounts which accord with the accounting records; and
  - c) to comply with the accounting requirements of the 2011 Acthave not been met, or
- 2 to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Ms S Edwards FCA  
Bullimores Chartered Accountants  
Old Printers Yard  
156 South Street  
Dorking  
Surrey  
RH4 2HF

Date: 2/2/22

**THE FIRST CHURCH OF CHRIST, SCIENTIST, CLAYGATE & ESHER**  
**ACCOUNTS**  
**FOR THE YEAR ENDED 31<sup>ST</sup> OCTOBER 2021**

Charity Number 268539

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**Approval**

The report of the Trustees was approved by the board on 29<sup>th</sup> November 2021 and signed on their behalf.

*Mary Moon*

Mary Moon  
Chair of Trustees

Date 10/1/22

**THE FIRST CHURCH OF CHRIST, SCIENTIST, CLAYGATE & ESHER  
STATEMENT OF RECEIPTS & PAYMENTS FOR THE YEAR ENDED 31<sup>ST</sup> OCTOBER 2021**

<b>Unrestricted Fund</b>	<b>2021</b>	<b>2020</b>
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**THE FIRST CHURCH OF CHRIST, SCIENTIST, CLAYGATE & ESHER  
STATEMENT OF ASSETS & LIABILITIES 31<sup>ST</sup> OCTOBER 2021**

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The contents	61,766	61,581

The accounts were approved by the Board on *10 January*.....2022 and signed on their behalf by Mary Moon

*Mary Moon*

(Chairman)

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- to state whether particular matters have come to my attention.

### Basis of the Examiner's Report

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Ms S Edwards FCA  
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Date: 2/2/22

**THE FIRST CHURCH OF CHRIST, SCIENTIST, CLAYGATE & ESHER**  
**ACCOUNTS**  
**FOR THE YEAR ENDED 31<sup>ST</sup> OCTOBER 2021**

Charity Number 268539

# **FIRST CHURCH OF CHRIST, SCIENTIST, CLAYGATE AND ESHER**

## **THE TRUSTEES REPORT FOR THE YEAR ENDED 31 OCTOBER 2021**

### **Status**

First Church of Christ, Scientist, Claygate and Esher is a registered charity number 268539.

### **Constitutional Objects**

First Church of Christ, Scientist, Claygate and Esher is a branch of The Mother Church, The First Church of Christ, Scientist, Boston, Massachusetts.

The church is governed by its Constitution and by-laws, which regulate such matters as finance and property, and the election, duties and responsibilities of members and officers.

Its object is to maintain, demonstrate and spread the knowledge of Truth, as set forth in the Bible and "Science and Health with Key to the Scriptures" by Mary Baker Eddy, the Discoverer and Founder of Christian Science and Leader of the Christian Science Movement. The church is open to all.

### **Fulfilment of Objects, Activities and Public Benefit**

The Trustees have complied with the duty in Section 17(5) of the Charities Act 2011 to have due regard to public benefit guidance published by the Charity Commission.

The church holds services and meeting in accordance with its objects. The Sunday service is at 10.30 am. The service of worship and prayer includes readings from the Bible and "Science and Health with Key to the Scriptures" by Mary Baker Eddy, congregational singing and a solo.

A Sunday School is held at 10.30 am for children and young people up to the age of 20 where they learn how to make practical the moral and spiritual teachings of the Bible in their own lives.

A meeting is held at 7.30 pm each Wednesday, which provides everyone with the opportunity to share with others, the healings and experiences that have resulted from the study and practice of Christian Science. This meeting also includes readings from the Bible and "Science and Health with Key to the Scriptures" to help those attending address world problems and individual and community concerns with effective prayer.

The Sunday service and Wednesday evening meeting are accessible via teleconferencing and open to anyone, anywhere, unable to attend them in person. Each recording of the Sunday service is available on the church website for a week, and the Wednesday meeting for four days. A significant number of people in the immediate area as well as others in many parts of the UK and overseas regularly listen to these on-line Services.

Due to the pandemic the church building was closed from March 23 2020 through to mid June 2021. The Sunday services and Wednesday meetings continued to be broadcast online. These were streamed live at the usual times with the readings being live or recorded from the readers' homes. All music in these services was pre-recorded or from

the church's archive. It was decided that we would pay regular organists and soloists during the lockdown period. The Sunday School also re-opened its doors and continues to hold classes both in person and on-line. The acquisition of an OWL audio visual system has made it easier to see all pupils together.

The Church and Sunday School have both seen a significant increase in the number of people attending and making use of these online services during this challenging time. There have also been several substantial donations via the PayPal facility.

The Church maintains a Reading Room throughout the year that is open for a period once a week. It provides a spiritual resource centre, enabling the public to find spiritual solutions to their problems, and provides a supportive environment for study, contemplation and prayer. The sales room and lending library stock the Bible, the Christian Science textbook, Science and Health with Key to the Scriptures by Mary Baker Eddy, and other books on Christian Science published by the Christian Science Publishing Society, as well as selected articles from The Christian Science Monitor in Monitor Weekly, CDs and magazines such as The Christian Science Journal and Christian Science Sentinel.

Due to lockdown the Reading Room was closed to the public from the end of March 2020 until July 2021. However, periodicals and books were available on request and the windows updated and distribution boxes replenished. There is a bright screen with changing slides installed in the front window. This gives information about church activities and inspirational pictures and writings from the Bible and Christian Science text book by Mary Baker Eddy appropriate for the times.

Because of lockdown, our lecture was held live online. It was given by Alexander Fischer CS. Approximately 600 people attended live and a further 200 listened to it during the short time it remained available online. In October the church sponsored a further lecture for an online gathering of young people given by Heike Arneith CSB of Munich.

### **Review of Financial Activities and Investment update**

The increased resources of the church as a result of a large legacy from a late member and the sale of the Reading Room six years ago continue to be turned to good account.

The programme of complete replacement of the roof is due to be completed by December 2021. The cost so far has been £57,204 out of the £164,000 budgeted and passed by the members.

The investments value has increased marginally during the year and now stands at £442,616.

### **The Reserves Policy**

The Church has reserves of £558,993 (2020 £559,472) made up of monetary assets of £116,377 and investments of £442,616. Further expenditure is planned next year, including complete decoration of the church, and repairs to the damage to the organ and some walls caused by water ingress.

## **Future Developments**

The holding and broadcasting of services will continue. Regular giving by members and listeners is expected to continue to meet the running cost of the church and any further projects, and donations to other Christian Science based charities will be undertaken following a vote of the church membership at a business meeting.

## **Organisational Structure**

A First Reader and Second Reader conduct the church services and testimony meetings. A President conducts church business meetings. The members elect these officers. The general management of the church is the responsibility of the Executive board of four, unpaid members (the Trustees). The board is elected each year at a Members' Meeting in early November and take up office the following February.

Those who served during the past year are as follows:

The Board:

Mrs M Moon (Chair) (elected April 2021)

Mrs M Willis (elected April 2019)

Mrs P Andreae (elected April 2021)

Mrs T Bland (elected July 2021)

Mr H Farrar (February – June 2021)

Mrs L Woodhead (until June 2021)

President: Mr R Tarboton

Clerk: Mrs A Walls

Treasurer: Mrs MJ Pearson

## **Statement of the Board's Responsibilities**

The Board is responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time, the financial position of the church. They are also responsible for safeguarding the assets of the church and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

## **Principal Address**

45 Hare Lane, Claygate, Esher, Surrey, KT10 9BY

## **Bankers**

HSBC Bank plc, 34 High Street, Walton-on-Thames, Surrey KT12 1DD

CAF Bank, 25 Kings Hill Avenue, West Malling, Kent ME19 4JQ

**Investment Advisor**

Investec Wealth and Investment Limited Bournemouth, Midland House, 2 Poole Road,  
Bournemouth, BH2 5QY

**Reporting Accountant**

Bullimores, Chartered Accountants, Old Printers Yard, Dorking, Surrey RH4 2HF

**Approval**

The report of the Trustees was approved by the board on 29<sup>th</sup> November 2021 and signed  
on their behalf.

*Mary Moon*

Mary Moon  
Chair of Trustees

Date 10/1/22

**THE FIRST CHURCH OF CHRIST, SCIENTIST, CLAYGATE & ESHER  
STATEMENT OF RECEIPTS & PAYMENTS FOR THE YEAR ENDED 31<sup>ST</sup> OCTOBER 2021**

<b>Unrestricted Fund</b>	<b>2021</b>	<b>2020</b>
<b>Receipts</b>	<b>£</b>	<b>£</b>
Collections & donations	29,075	29,765
Gift Aid tax recovered	5,351	5,772
Interest	9	158
Reading Room receipts	812	1,262
Legacy	-	18,168
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<b>Total Receipts</b>	<b>35,247</b>	<b>55,125</b>
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<b>Payments</b>		
Reading Room purchases	2,043	2,629
CSPS purchases for church – JSH online, Quarterlies	705	747
Outreach (3)	10,899	11,561
Committee on Publication	-	460
Music fees	10,799	9,554
Allowances - Readers	2,975	3,764
Travelling - Taxis	-	751
Church Premises costs (4)	12,585	12,761
Administration (5)	11,593	10,493
Independent examiner's fee	2,220	2,220
Bank charges	77	-
Major repairs and improvements	66,296	16,225
	<hr/>	<hr/>
<b>Total Payments</b>	<b>120,192</b>	<b>71,165</b>
	<hr/>	<hr/>
<b>Net (Payments) over Receipts for the year</b>	<b>(84,945)</b>	<b>(16,040)</b>
<b>Bank balances at start of year</b>	<b>131,322</b>	<b>227,362</b>
Investments sales	70,000	-
Investment purchases	-	(80,000)
	<hr/>	<hr/>
<b>Monetary assets at the year end</b>	<b>116,377</b>	<b>131,322</b>
	<hr/>	<hr/>
<b>Movement for the year to 31<sup>st</sup> October 2021</b>		
Market value at the beginning of the year	428,150	365,837
Movements during the period:		
Cash invested	-	80,000
Income reinvested	2,609	2,635
Investment manager's fee for the year	(5,339)	(4,545)
Cash withdrawn	(70,000)	-
Increase in market value	87,196	(15,777)
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<b>Value at year end</b>	<b>442,616</b>	<b>428,150</b>
	<hr/>	<hr/>

The income is reinvested and the investment manager's fee is charged to the investment account.

**THE FIRST CHURCH OF CHRIST, SCIENTIST, CLAYGATE & ESHER  
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31<sup>ST</sup> OCTOBER 2021**

**1 Accounting policies**

The Church is a 'small' charity having a gross income of less than £250,000 excluding capital disposals, and therefore draws up its accounts on the receipts and payments basis.

The Reading Room stock has been valued at a nominal value.

**2 Change of accounting policy**

The accounts for the prior two years, to 31<sup>st</sup> October 2019 and 2020 were prepared on the Accruals basis, in accordance with the Charities SORP (FRS 102) as income in 2019 exceeded £250,000. The transition from the Accruals basis has resulted in the removal of freehold property, investments, debtors and creditors from the financial statements. The comparative figures have been restated accordingly.

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
<b>3 Outreach costs</b>		
Lectures	3,941	2,777
Zoom/Soundcloud/Music licences	524	790
Advertising/website design	634	1,094
UK CS RR Online - £100pm	1,200	1,200
Donations paid – TMC, Focus, Easter Camp	4,600	5,700
	<hr/>	<hr/>
	10,899	11,561
	<hr/>	<hr/>
<b>4 Church premises costs</b>		
Cleaning/Garden maintenance	4,488	4,483
Electricity	2,401	2,562
Insurance	3,572	3,499
Maintenance & small equipment	2,052	2,153
Water	72	64
	<hr/>	<hr/>
	12,585	12,761
	<hr/>	<hr/>
<b>5 Church administration costs</b>		
Clerk/Treasurer/Sound Engineer	8,748	8,523
Telephone/Broadband (other than Zoom)	833	720
Printing, stationery, software, postage	25	130
Sundries	1,987	1,120
	<hr/>	<hr/>
	11,593	10,493
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**THE FIRST CHURCH OF CHRIST, SCIENTIST, CLAYGATE & ESHER  
STATEMENT OF ASSETS & LIABILITIES 31<sup>ST</sup> OCTOBER 2021**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
<b>Bank balances:</b>		
Bank accounts HSBC	26,927	46,882
Deposit accounts CAF Bank	89,450	84,440
	<hr/>	<hr/>
Church working capital	116,377	131,322
	<hr/>	<hr/>
<b>Other Assets</b>		
Investments at market value	442,616	428,150
The Reading Room stock	1,000	1,000
Freehold Buildings at insurance value:		
The Church building at November 2020	1,526,363	1,469,069
The contents	61,766	61,581

The accounts were approved by the Board on *10 January*.....2022 and signed on their behalf by Mary Moon

*Mary Moon*

(Chairman)

## INDEPENDENT EXAMINERS REPORT

OF THE FIRST CHURCH OF CHRIST, SCIENTIST, CLAYGATE & ESHER (Charity number 268539)

I report on the accounts of the First Church of Christ, Scientist, Claygate and Esher for the year ended 31<sup>st</sup> October 2021, which are set out on pages 6 to 8.

### Respective Responsibilities of the Trustees and the Independent Examiner.

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

It is my responsibility:

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

### Basis of the Examiner's Report

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

### Independent Examiners Report

In the course of my examination, no matter has come to my attention:

- 1 which gives me reasonable cause to believe that in any material respect the requirements:
  - a) to keep accounting records in accordance with section 130 of the 2011 Act;
  - b) to prepare accounts which accord with the accounting records; and
  - c) to comply with the accounting requirements of the 2011 Acthave not been met, or
- 2 to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Ms S Edwards FCA  
Bullimores Chartered Accountants  
Old Printers Yard  
156 South Street  
Dorking  
Surrey  
RH4 2HF

Date: 2/2/22