

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 17th 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 on9/1/..... 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**

Unrestricted Fund	2022	2021
	£	£
Receipts		
Collections & donations	31,412	29,075
Gift Aid tax recovered	5,906	5,351
Interest	72	9
Reading Room receipts	391	812
Total Receipts	37,781	35,247
Payments		
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
Total payments	147,530	120,192
Net (Payments) over Receipts for the year	-£109,749	-£84,945
Bank balances at start of year	116,377	131,322
Investment Sales	35,000	70,000
Investment purchases	-	-
Monetary assets at the year end	41,628	116,377
Movement for the year to 31st October 2022		
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
Value at year end	369,972	442,616

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.

	2022	2021
	£	£
2 Outreach costs		
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>

3 Cost of services

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>

4 Church premises costs

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>

5 Church administration costs

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

	2022	2021
	£	£
Bank balances:		
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>
 Other Assets		
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 31st 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: 31st JANUARY 2023