

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

**ACCOUNTS**

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

**Charity Number 268539**

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

### **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 12.30pm. 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 40, plus 20 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

## 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**

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:

First Reader: Nicholas Woodeson

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**

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.

First Church of Christ, Scientist, Claygate and Esher

**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**

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 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

	2024	2023
	£	£
<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	<u>15,086</u>	<u>27,226</u>
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 :