

First Church of Christ, Scientist, Walton and Weybridge

70 Oatlands Drive, Weybridge, Surrey KT13 9JA

A branch of The Mother Church, The First Church of Christ, Scientist, in Boston, USA

REPORT OF THE TRUSTEES FOR THE FINANCIAL YEAR ENDED 31 OCTOBER 2021

Definitions

The trustees of First Church of Christ, Scientist, Walton and Weybridge ("the church") are referred to in the church's by-laws as "charity trustees", "board members", and collectively as "the executive board".

Statement of the Trustees' Responsibilities

The trustees arrange for the preparation of financial statements for each financial year which give a true and fair view of the state of affairs of the church, and of its income and expenditure for that period. The trustees are therefore responsible for the keeping of proper accounting records which disclose with reasonable accuracy at any time the financial position of the church and reading room. They are also responsible for safeguarding the assets of the church and reading room and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities. A brief annual written report is also prepared.

Status of the Church and Reading Room

The church is a charitable trust which was registered until 25 February 2003 under the Places of Worship Registration Act 1855, and incorporated a reading room separately registered as a charity under Charity number 271683. On 25 February 2003 the reading room registration was widened, so that both the church and the reading room became registered under the original registration number 271683.

Constitution and Object

The church is a branch of The Mother Church, The First Church of Christ, Scientist, in Boston, Massachusetts, USA. The church is constituted under the terms of Trust Deeds dated 8 December 1946 and 22 October 1983 ("the Trust Deeds").

The principal object of the church as set out in its *Constitution and Rules* is "to promote the understanding of Christian Science, as set forth in the Bible and in *Science and Health with Key to the Scriptures* by Mary Baker Eddy (the discoverer and founder of Christian Science), thus bringing healing to this community".

Policies, Activities and Developments during the year

To achieve its object, the church has held services, which are fully open to the public, throughout the year. Sunday services have been held weekly at 10.30am. A testimony meeting has been held each Wednesday evening at 8.00pm which

provides the congregation with the opportunity to share healings and experiences that have resulted from their study and practice of Christian Science. The church held a Sunday school at 10.30am on Sunday mornings for those under twenty years of age, which students can also access remotely by the internet. During the lockdown due to COVID-19 these services were held by Zoom only; details of joining were on the church website. When it was permitted to hold services in the church building again, the Zoom facility continued for those who could not access the building. The church sponsored a Christian Science lecture via Zoom in June and held an evening Thanksgiving service in November.

The reading room is maintained at 60 Baker Street, Weybridge, and was open to the public during the year for a period every weekday except Wednesdays, and on the first Saturday in each month. It was closed on public holidays and every day during the COVID-19 lockdown. The reading room stocks the Bible, the Christian Science textbook and other authorised Christian Science literature, including the periodicals. The reading room operates as a sales outlet for those wishing to purchase the products stocked, and a room is set aside for quiet study and prayer. A computer network with broadband internet connection is available for visitors to use, providing access to The Mother Church websites, as well as to other Christian Science branch churches around the world. A Reading Circle continues to be held via the internet on Tuesday evenings to read Mary Baker Eddy's writings and the Bible. Members of the public are welcome to take part.

The church set up a website in 2010, which is periodically reviewed and improved for the benefit of public information.

In September 2020 a lease was signed with a local day nursery permitting it to operate a pre-school nursery on weekdays in the former Sunday school. The nursery has continued to operate throughout the year as permitted by COVID regulations.

Accounting Policies

The church prepares its unrestricted funds accounts on a receipts and payments basis, using current cost accounting principles, and has them independently examined by its reporting accountant.

The restricted funds of the church are represented by the church property and buildings as laid down in the Trust Deeds. The insurance valuation of these funds is reported in the financial statements and reviewed annually.

Reserves Policy

Regular giving, in the weekly church collections and by regular donations, meets normal running costs. Projects are only undertaken following a vote of the church membership at business meetings, which are held each quarter. Contracts are not entered into until the necessary funds for the project have been secured. Any surplus income is held to be used at the discretion of members to further the charity's objects.

Review of Financial Activities

Unrestricted Funds

The income of the church and reading room during the year consisted primarily of donations, made regularly and through collections at services and members' business meetings and receipts from the sales activities of the reading room.

Other income came from rent received from the use made of the church's property.

Total receipts for the year from all sources amounted to £53,042. Expenditure was £55,431 and a deficit for the year of £2,390 was therefore recorded.

Restricted Funds

There were no movements in these funds during the year, other than insurance valuation changes.

Total Assets

Current assets of the church as at the year-end were £86,384, comprising cash and bank account balances. Stock at the reading room amounted to £2,951 and the insurance valuation of property and other assets at the year-end was £2,614,243.

Future Activities

The church intends to continue and expand where possible its present activities and to spread further the knowledge and understanding of Christian Science amongst its members and visitors, and in the local community. When planning the church's activities the trustees have considered the Charity Commission's guidance on public benefit including the specific guidance on charities for the advancement of religion. In particular the church seeks to further its object by encouraging the public to attend its services, testimony meetings and lectures, and to use its reading room. The Board is in discussion with the trustees of Christian Science Society Egham over the possibility of its merging with this church. Should this merger take place, CSS Egham will close and this church will take over responsibility for running the Egham reading room.

Church Officers

Appointment of church members to be trustees and other officers of the church is undertaken annually in December by election in accordance with the church's *Constitution and Rules*. Those members who have served as trustees and in other principal capacities during the year are shown below.

Trustees (members of the Executive Board)

Merlin Alty (from 18.01.21)
Sarah Blackah (from 18.01.21)
David Dane
Hilary Longman (retired 18.01.21)
Angela Marriott (retired 18.01.21)
Anthea Ramsbottom (from 18.01.21)
Tania Yates (retired 31.08.21)

President

Martin Marriott

Clerk

Linda Cox

Treasurer

Merlin Alty

First Reader

Linda Cox

Second Reader

Peter Ramsbottom

Bankers

Lloyds Bank plc, 83 High Street, Walton-on-Thames, Surrey KT12 1DU

Reporting Accountants

Crilly and Co, Wyvern House, 1 Church Street, Great Bookham, KT23 3PD

Solicitors

Coole Bevis, 14 Carfax, Horsham, West Sussex RH12 1DZ

Approval

This report was approved by the trustees and signed on their behalf by
Anthea Ramsbottom (Chairman)

.....
(Board member)

.....
(Date)

First Church of Christ, Scientist, Walton and Weyl

ACCOUNTS FOR THE YEAR TO 31 OCTOBER 20

RECEIPTS AND PAYMENTS

Unrestricted Funds	2021	
	£	£
Income		
Collections & regular donations	14,776	
Special donations	7,075	
Interest (deposit account)	26	
Income tax repayment (gift aid)	7,173	
Reading room sales	1,872	
Rent from 60A Baker Street (gross)	9,120	
Rent from Happy Days nursery	9,000	
Rent from SCC for car park	1,000	
Other income (Note 2)	3,000	
Total Income		53,042
Expenditure		
Payment for services & allowances	5,009	
Music fees	8,942	
Church operating expenses (Note 3)	14,338	
Church renewals, maintenance and repairs	5,230	
Donations paid (Note 4)	1,369	
Committee on Publication		
Advertising and fairs	532	
Outreach	164	
Lecture expenses	2,504	
Reading room purchases	4,170	
Reading room operating expenses (Note 6)	1,825	
Accountancy and professional fees	1,673	
Sunday school conversion project	9,673	
Total Expenditure		55,431
(Deficit)/surplus		(2,390)
Balances - at start of year		88,773
Balances - at end of year		86,384

First Church of Christ, Scientist, Walton and Weyl

ACCOUNTS FOR THE YEAR TO 31 OCTOBER 20

STATEMENT OF ASSETS AND LIABILITIES AT 31 OCTOBER 2021

	2021
Monetary assets	£
Lloyds Bank current account	20,864
Cash floats	330
Lloyds Bank 32 days notice account	65,190
Total monetary assets	<u>86,384</u>
Current liability	0
Non-monetary assets	
Reading room stock	<u>2,951</u>
For information only:	
Values of buildings and property for insurance purposes	
Church building	2,269,524
Church fixed and moveable contents	101,193
Reading room building	207,907
Reading room fixed and moveable contents	35,619
Total value for insurance purposes	<u>2,614,243</u>

The financial statements were approved by the Board on 17 December 20:
signed on their behalf by:

Name:.....

Position:.....

First Church of Christ, Scientist, Walton and Weyl

ACCOUNTS FOR THE YEAR TO 31 OCTOBER 20

The notes on pages 3 and 4 form part of these accounts

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 OCTOBER 2021

1 Accounting policies

- (a) These accounts have been prepared on a receipts and payments basis
- (b) Reading room stock is valued at the lower of cost or net realisable value

	2021
	£
2 Other income	
Legacy	3,000
Use of former Sunday school as polling station	
	3,000
3 Church operating expenses	
Cleaning	3,143
Heat, light and water	2,716
Insurance	3,036
Telephone	828
Printing, postage and stationery	34
Garden and grounds	4,540
Sundries	41
Total church operating expenses	14,338
4 Donations paid	
UK Online Reading Room	200
Periodicals for prisons	169
Hawthorne Trust	200
The Mother Church General Fund	
CS Nurses Fund	200
Aid Fund	200
Lime Tree Trust	200
Whitehaven Trust	200
Total donations paid	1,369

First Church of Christ, Scientist, Walton and Weyl

ACCOUNTS FOR THE YEAR TO 31 OCTOBER 20

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 OCTOBER 2021

(continued)

5 Reading room trading summary	£
Receipts	
Sales to public	1,872
Books and literature supplied to church or for use by the reading room	<u>1,365</u>
Total receipts	<u>3,237</u>
Payments	
Purchases and subscriptions	<u>4,170</u>
Excess/(deficit) of receipts over payments	(934)
Increase in stock over period	<u>229</u>
Reading room trading (deficit)/surplus	<u>(705)</u>
6 Reading room operating expenses	
Cleaning	555
Heat, light, water	713
Telephone	245
Printing, postage and stationery	69
Equipment	
Renewals, maintenance and repairs	232
Sundries	<u>11</u>
Total reading room operating expenses	<u>1,825</u>

bridge

21

2020

£

20,789

15,000

221

2,324

8,047

1,019

400

47,800

1,953

6,858

10,599

5,916

1,372

300

687

2,071

3,927

2,537

1,718

7,201

45,138

2,662

86,111

88,773

bridge

21

2020
£
23,279
330
<u>65,164</u>
<u>88,773</u>
0

<u>2,722</u>

2,184,335
101,562
200,103
<u>35,512</u>
<u>2,521,512</u>

21 and

bridge

21

L

sis
alue

2,020
£

400

400

2,118
3,080
2,864
728
17
1,378
413

10,599

20
257
200
95
200
200
200
200

1,372

bridge

21

L

£

2,324

1,094

3,418

3,927

(509)

524

15

490

978

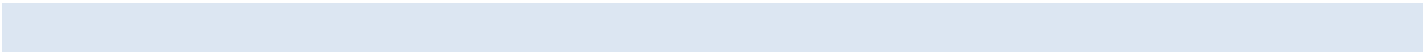
326

99

628

16

2,537



=====

=====

Independent Examiner's Report to the Trustees Of First Church of Christ, Scientist, Walton and Weybridge Charity number 271683

I report on the accounts for the year ended 31 October 2021 which are set out on pages 1 to 4.

Respective responsibilities of the Trustees and Independent Examiner

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

1. examine the accounts under section 145 of the 2011 Act;
2. follow the procedures laid down in the General Directions given by the Charity Commissioners in section 145(5) (b) of the 2011 Act, and
3. state whether particular matters have come to my attention.

Basis of Independent Examiner's Statement

My examination was carried out in accordance with the General Directions given by the Charity Commission.

An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those accounts. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in a full audit, and consequently I do not express an audit opinion on the accounts.

Independent Examiner's Statement

In connection with 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 s.130 of the 2011 Act; or
 - b) to prepare accounts which accord with these accounting records have 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.

Aidan Crilly BA
FCA
Crilly & Co
Wyvern
House 1
Church
Road



Great Bookham
Surrey
KT23 3PD

3 February 2022