

First Church of Christ, Scientist, Walton and Weybridge

70 Otlands 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 2022

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 two reading rooms 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. In 2022 the church acquired a second reading room in Egham High Street by merging with Christian Science Society, Egham.

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 as required at 10.30am on Sunday mornings for those under twenty years of age, which students can also access remotely by the internet. All these services were also available by Zoom; details of joining were on the church website. The church sponsored a Christian Science lecture via Zoom in February and held an evening Thanksgiving service in November.

During the year FCCS Walton and Weybridge merged with CS Society Egham. FCCS Walton and Weybridge now runs the reading room in Egham High Street. This reading room operates in a similar

way to the one at 60 Baker Street. It was open to the public during the year for a period every Tuesday to Thursday and Saturday.

The reading room at 60 Baker Street, Weybridge was open to the public during the year for a period every weekday except Wednesdays, and on the first Saturday in each month. Both readings rooms closed on public holidays. The reading rooms stock the Bible, the Christian Science textbook and other authorised Christian Science literature, including the periodicals. The reading rooms operate as sales outlets for those wishing to purchase the products stocked, and spaces are set aside for quiet study and prayer. Computer networks with broadband internet connection are 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. Egham Reading Room holds an in person and online meeting each Wednesday to listen to a CSPA podcast and read from *Science and Health with Key to the Scriptures* by Mary Baker Eddy. Members of the public are welcome to take part in both these activities.

The church set up a website in 2010, this was significantly updated in 2022 to include details of Egham reading room and activities and made more suitable for access by mobile phones 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 continued to operate throughout the year.

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

The merger with CSS Egham resulted in the church receiving cash totalling £300,404. A large proportion of this will be invested for growth and income which will ensure the Egham reading room remains operational for many years.

Unrestricted Funds

Other than referred to above, the income of the church and reading rooms 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 rooms. 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 £349,996. Expenditure was £70,409 and a surplus for the year of £279,587 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 £365,971 comprising cash and bank account balances. Stock at the reading rooms amounted to £17,603 and the insurance valuation of property and other assets at the year-end was £4,508,316.

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 rooms.

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 (retired April 2022)
Anthea Ramsbottom (from 18.01.21)
Robert Thomson (from 17.1.22)

President

Martin Marriott (until September 2022)
John Roxburgh (from September 2022)

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 Weybridge

ACCOUNTS FOR THE YEAR TO 31 OCTOBER 2022

RECEIPTS AND PAYMENTS

Unrestricted Funds	2022	2021
	£	£
Income		
Collections & donations	19,368	21,851
Interest (deposit account)	144	26
Income tax repayment (gift aid)	3,299	7,173
Weybridge reading room sales	1,725	1,872
Egham reading room sales	2,735	
Rent from 60A Baker Street (gross)	9,320	9,120
Rent from Happy Days nursery	12,000	9,000
Rent from SCC for car park	1,000	1,000
Other income (Note 2)	300,404	3,000
Total Income	349,996	53,042
Expenditure		
Payment for services & allowances, W & W	6,264	5,009
Payment for services & allowances, Egham	7,473	
Music fees	8,196	8,942
Church operating expenses (Note 3)	14,022	14,338
Church renewals, maintenance and repairs	3,497	5,230
Donations paid (Note 4)	5,076	1,369
Committee on Publication	636	
Advertising and fairs	1,024	532
Outreach		164
Lecture expenses	2,386	2,504
Reading room purchases Weybridge	4,764	4,170
Reading room purchases Egham	1,788	
Weybridge reading room operating costs (Note 6)	8,362	1,825
Egham reading room operating costs (Note 8)	5,050	
Accountancy and professional fees	1,870	1,673
Sunday school conversion project		9,673
Total Expenditure	70,409	55,431
Surplus/(deficit)	279,587	-2,390
Balances - at start of year	86,384	88,443
Balances - at end of year	365,971	86,384

First Church of Christ, Scientist, Walton and Weybridge

ACCOUNTS FOR THE YEAR TO 31 OCTOBER 2022

STATEMENT OF ASSETS AND LIABILITIES AT 31 OCTOBER 2022

	2022	2021
	£	£
Monetary assets		
Lloyds Bank current account	100,245	20,864
Cash floats	392	330
Lloyds Bank 32 days notice account	265,334	65,190
Total monetary assets	365,971	86,384
Current liability	0	0
Non-monetary assets		
Weybridge reading room stock	3,546	4,403
Egham reading room stock	11,057	10,192
	14,603	14,595
For information only:		
Values of buildings and property for insurance purposes		
Church building	2,423,852	2,269,524
Church fixed and moveable contents	107,973	101,193
Weybridge reading room building	222,045	207,907
Weybridge reading room fixed and moveable contents	38,005	35,619
Total value for insurance purposes	2,791,875	2,614,243
Egham building	1,294,851	
Egham fixed and moveable contents	213,465	
Total value for insurance purposes	1,508,316	

The financial statements were approved by the Board on 6 January 2023 and signed on their behalf by:

Name:.....

Position.....

First Church of Christ, Scientist, Walton and Weybridge

ACCOUNTS FOR THE YEAR TO 31 OCTOBER 2022

The notes on pages 3, 4 and 5 form part of these accounts

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 OCTOBER 2022

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.

Closing stock valued at average \$/£ conversion rate.

	2022	2021
	£	£
2 Other income		
Legacy		3,000
Received from CSS Egham on acquisition	300,404	
	<u>300,404</u>	<u>3,000</u>
3 Church operating expenses		
Cleaning	4,536	3,143
Heat, light and water	3,404	2,716
Insurance	3,178	3,036
Telephone & internet	709	828
Printing, postage and stationery	46	34
Garden and grounds	1,866	4,540
Sundries	284	41
Total church operating expenses	<u>14,022</u>	<u>14,338</u>
4 Donations paid		
Easter Camp	500	200
Lime Tree House	500	169
CS Nurses Fund	500	200
Mini Focus	1,000	
JCSRRUK	1,000	
CS Monitor for prisons	196	
CS Sentinel for prisons	188	
Police Community Clubs	130	200
Arc-en-Ciel	500	200
J Stillwell (re D Dane celebration)	500	200
The Mother Church	63	200
Total donations paid	<u>5,076</u>	<u>1,369</u>

First Church of Christ, Scientist, Walton and Weybridge

ACCOUNTS FOR THE YEAR TO 31 OCTOBER 2022

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 OCTOBER 2022

(continued)

	2022	2021
	£	£
5 Weybridge reading room trading summary		
Receipts		
Sales to public	1,725	1,872
Literature for use by the church or reading room	1,520	1,365
Total receipts	<u>3,245</u>	<u>3,237</u>
Payments		
Purchases and subscriptions	<u>4,764</u>	<u>4,170</u>
Excess/(deficit) of receipts over payments	-1,520	-934
Increase in stock over period	<u>-857</u>	<u>868</u>
Trading (deficit)/surplus	<u>-2,377</u>	<u>-66</u>
6 Weybridge reading room operating costs		
Cleaning	330	555
Heat, light, water	956	713
Telephone & internet	291	245
Printing, postage and stationery	68	69
Equipment	5,663	
Renewals, maintenance and repairs	1,029	232
Sundries	26	11
Total	<u>8,362</u>	<u>1,825</u>
7 Egham reading room trading summary		
Receipts		
Sales to public - via bank	2,291	
Sales to public - cash	445	
Literature for use by the reading room	285	
Total receipts	<u>3,021</u>	
Payments		
Purchases and subscriptions	1787.81	
Excess/(deficit) of receipts over payments	1232.79	
Increase in stock over period	<u>864.53</u>	
Trading (deficit)/surplus	<u>2097.32</u>	

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ACCOUNTS FOR THE YEAR TO 31 OCTOBER 2022

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 OCTOBER 2022

(continued)

	2022
8 Egham reading room operating costs	£
Cleaning	458
Window cleaning	150
Heat, light, water	1,119
Printing, postage & stationery	164
Telephone & internet	505
Equipment	-260
Renewals, maintenance and repairs	327
Insurance	1,823
Car parking	640
Sundries	111
Total	<u><u>5,037</u></u>

First Church of Christ, Scientist, Walton and Weybridge

BANK RECONCILIATION FOR YEAR TO 31 OCTOBER 2022

Bank and cash balances at 01.11.21

Current account	20,863.57
32-day deposit account	65,190.29
Cash floats:	
Reading Room	80.00
Letting agent APW	250.00
	<u>86,383.86</u>
Plus surplus for year	<u>279,587.19</u>
Total	<u><u>365,971.05</u></u>

Balances at 31.10.22

Current account	100,244.88
32-day deposit account	265,334.17
Cash floats:	
Weybridge reading room	80.00
Egham reading room	62.00
Letting agent APW	250.00
Total	<u><u>365,971.05</u></u>

**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 2022 which are set out on pages 2 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.

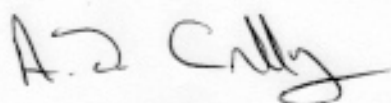
An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those accounts. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The 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
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1 Church Road
Great Bookham
Surrey
KT23 3PD



16 JANUARY 2023