

FOURTH CHURCH OF CHRIST SCIENTIST MANCHESTER

England & Wales · Charity number 519755

Details

Status Registered

Legal form Other

Registered 1988-01-25

Register [View on the Charity Commission register](#)

Contact

Address Fourth Church Of Christ Scientist
42 Peter Street
Manchester
M2 5GP

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Activities

Objects: TO UPHOLD AND SPREAD THE TRUTH AS SET FORTH IN THE BIBLE AND INTERPRETED IN THE CHRISTIAN SCIENCE TEXTBOOK "SCIENCE AND HEALTH WITH KEY TO THE SCRIPTURES" BY MARY BAKER EDDY IN ACCORDANCE WITH THE MANUAL OF THE MOTHER CHURCH THE FIRST CHURCH OF CHRIST SCIENTIST IN BOSTON MASSACHUSETTS.

Activities: To promote Christian Science within Manchester and beyond and offer spiritual help to those in need

Classification

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

Geography

- Manchester City

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£94,627	£70,708	-	-
2023-12-31	£22,235	£33,151	-	-
2022-12-31	£22,226	£31,589	-	-
2021-12-31	£24,644	£20,676	-	-
2020-12-31	£25,555	£14,358	-	-

Trustees

Name	Role	Appointed
RUTH STELLA KENNEDY	Chair	
Belinda Carol Hughes		2019-04-10
Mandy Avril Sheard		2024-10-27

FOURTH CHURCH OF CHRIST SCIENTIST MANCHESTER

England & Wales - Charity number 519755

Accounts

Charity Registration Number: 519755

Fourth Church of Christ, Scientist, Manchester

Financial Statements

for the year ended 31st December, 2024

Fourth Church of Christ, Scientist, Manchester

Trustees' Report for the year ended 31st December, 2024

The trustees present their annual report and the financial statements for the year ended 31st December, 2024.

Trustees

The trustees who served during the year are as stated below:

Ruth Kennedy	Mandy Sheard (From 27/10/24)
Belinda Hughes	Roger Ward (Up to 03/10/24)

Structure, Governance and Management

Governing document

The charity is an unincorporated charity governed by its constitution and bylaws adopted 19 March 1923 as amended 8 January 1987 and 26 February 1987, ".It is registered as a charity with the Charity Commission.

Appointment of trustees

The trustees of the charity, under the charity's constitution and bylaws, are known as the trustees. Under the requirements of the constitution and bylaws, the Trustees are eligible to appoint additional trustees from amongst the Church's membership.

Organisation

The board of trustees, which must have a minimum of 2 members, administers the charity. The board meets regularly through the year to review matters relating to the charity.

Objectives and activities

The objects of the charity are to uphold and spread the truth as set forth in the bible and interpreted in the Christian Science textbook "Science and Health with key to the Scriptures" by Mary Baker Eddy in accordance with the Manual of the Mother Church, The First Church of Christ Scientist in Boston Massachusetts.

The activities undertaken by the Church to further its objectives were:

- Church Services.
- Meetings for testimony of the saving and healing power of God on our lives.
- Maintaining a room for private study of the Bible and the Christian Science text book "Science and Health with Key to the Scriptures" by Mary Baker Eddy and publications of the church.

All activities are free and open to all.

When planning our activities for the year, the trustees gave consideration to the Charity Commission's guidance on public benefit and, in particular, the specific guidance to charities concerned with the advancement of religion.

Achievements and performance during the year

The members of Fourth Church of Christ Scientist, Manchester continued to provide spiritual support to our local community throughout 2024 through the provision of regular Sunday church services and Testimony Meetings every Wednesday evening. The Reading Room which is attached to the church continued to offer visitors a calm and welcoming space in the city centre for quiet prayer and reflection. As part of its healing ministry the church also hosts free Christian Science lectures for the benefit of the local community and the wider public. In April 2024 our church members were grateful to be able to host an inspirational meeting in support of the Periodicals published by the Christian Science Publishing Society which was well attended by Christian Scientists from a number of local churches of Christian Science.

During the year a number of required maintenance projects were completed and we were able to make progress on improving the church's online presence

Fourth Church of Christ, Scientist, Manchester

Trustees' Report for the year ended 31st December, 2024 (continued)

Financial Review

Results for the year

The results for the year are set out on page 4.

Reserves policy

The trustees have established the level of reserves (that is those funds that are freely available) that the charity ought to have, which is equal to twelve months' of normal unrestricted expenditure. Reserves are needed to even out any short term funding gaps between spending and the related income. The trustees therefore consider that the ideal level of reserves as at 31st December 2024 would be £22,000 (2023: £26,000).

Related Party Transactions

There were no related party transactions during the year

Trustees' responsibilities in relation to the financial statements

Charity law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of its surplus or deficit for that year. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable Accounting Standards and Statements of Recommended Practice have been followed, subject to any departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report was approved by the Board of Trustees on 21st October 2025 and signed on its behalf by:

Ruth Kennedy
Trustee

Fourth Church of Christ, Scientist, Manchester

Independent Examiner's Report to the Trustees of Fourth Church of Christ, Scientist, Manchester

I report to the trustees on my examination of the accounts of the Trust for the year ended 31st December, 2024 which are set out on pages 4 to 7.

Responsibilities and basis of report

As the charity trustees of the Trust 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 Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commissioners 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 giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust 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.

Mr P J Collins F.C.A
Collins & Co
Suite 13 Hattersley House
1 Hattersley Court
Ormskirk
L33 4DF
21st October 2025

Fourth Church of Christ, Scientist, Manchester

Receipts and Payments Account for the year ended 31st December, 2024

	Note	Unrestricted	Restricted	TOTAL FUNDS	
		Funds	Funds	2024	2023
		£	£	£	£
RECEIPTS					
Collections	1	70,722	6,780	77,502	6,325
Activities for generating funds	2	0	0	0	2,152
Investment receipts	3	8,572	0	8,572	8,572
Receipts from charitable activities	4	1,390	7,163	8,553	5,186
TOTAL RECEIPTS		<u>80,684</u>	<u>13,943</u>	<u>94,627</u>	<u>22,235</u>
PAYMENTS					
Reading Room resources	5	2,366	0	2,366	1,877
Buildings and grounds	6	19,465	8,943	28,408	27,279
Miscellaneous administration costs	7	34,934	5,000	39,934	2,065
Lecture Costs	8	0	0	0	1,930
TOTAL PAYMENTS		<u>56,765</u>	<u>13,943</u>	<u>70,708</u>	<u>33,151</u>
NET RECEIPTS/(PAYMENTS) BEFORE TRANSFERS		23,919	0	23,919	(10,916)
TRANSFERS FROM/(TO) FUNDS		0	0	0	0
NET MOVEMENT IN FUNDS		<u>23,919</u>	<u>0</u>	<u>23,919</u>	<u>(10,916)</u>
Total cash funds brought forward at 1st January, 2024		8,358	0	8,358	19,274
Total cash funds carried forward at 31st December, 2024		<u>32,277</u>	<u>0</u>	<u>32,277</u>	<u>8,358</u>
SUMMARY OF UNRESTRICTED CASH FUNDS					
	At 01/01/24	Receipts	Payments	Transfers	At 31/12/24
General Fund	8,358	79,294	55,375	0	32,277
Reading Room Activity Fund	0	1,390	1,390	0	0
	<u>8,358</u>	<u>80,684</u>	<u>56,765</u>	<u>0</u>	<u>32,277</u>
SUMMARY OF RESTRICTED CASH FUNDS					
Damp repair Fund	0	6,780	6,780	0	0
Insurance Claim Fund	0	5,000	5,000	0	0
Building Expenses Fund	0	2,163	2,163	0	0
	<u>0</u>	<u>13,943</u>	<u>13,943</u>	<u>0</u>	<u>0</u>

The notes on pages 6 to 7 form part of these accounts.

Fourth Church of Christ, Scientist, Manchester

Statement of assets and liabilities as at

31st December, 2024

	FUND	2024 £	2023 £
CASH FUNDS			
TSB Bank Account		32,277	8,358
	See Page 2	32,277	8,358
INVESTMENT ASSETS			
£142,875.79 6% Treasury Stock 2028 (Value 31st December 2024 £151,577 - 2023: £152,348)	Investment Fund	123,773	123,773
ASSETS PARTLY RETAINED FOR CHARITY'S OWN USE			
Church Land and Buildings at cost (Insurance valuation 11/11/24 £5,930,742)	Property Fund	2,000,000	2,000,000
OTHER ASSETS			
Reading Room Stock	General Fund	1,500	0
Gift Aid Tax Reclaim	General Fund	1,218	0
Recharge of service charges	General Fund	6,512	0
TOTAL ASSETS		2,165,280	2,132,131
LIABILITIES			
Creditors	General Fund	1,136	0
ASSETS LESS LIABILITIES		2,164,144	2,132,131

Approved by the Board of Trustees on 21st October 2025 and signed on its behalf by:

.....
Ruth Kennedy

.....
Belinda Hughes

The notes on pages 6 to 7 form part of these accounts.

Fourth Church of Christ, Scientist, Manchester

Notes to the accounts for the year ended 31st December, 2024

	Unrestricted Funds £	Restricted Funds £	TOTAL 2024 £	Unrestricted Funds £	Restricted Funds £	TOTAL 2023 £
1 Collections						
Planned Giving:						
Gift Aid donations	3,030	0	3,030	1,680	0	1,680
Income Tax recovered	2,354	0	2,354	0	0	0
Other Collections	1,838	0	1,838	2,000	0	2,000
Donations and legacies	63,500	6,780	70,280	2,645	0	2,645
	<u>70,722</u>	<u>6,780</u>	<u>77,502</u>	<u>6,325</u>	<u>0</u>	<u>6,325</u>
2 Activities for generating funds						
Lecture Income	0	0	0	2,152	0	2,152
	<u>0</u>	<u>0</u>	<u>0</u>	<u>2,152</u>	<u>0</u>	<u>2,152</u>
3 Investment receipts						
Government Bond Interest	8,572	0	8,572	8,572	0	8,572
	<u>8,572</u>	<u>0</u>	<u>8,572</u>	<u>8,572</u>	<u>0</u>	<u>8,572</u>
4 Receipts from charitable activities						
Reading Room						
Books and Periodicals	1,390	0	1,390	0	0	0
Insurance claim re defalcation	0	5,000	5,000	0	0	0
Contributions to building expenses	0	2,163	2,163	0	5,186	5,186
	<u>1,390</u>	<u>7,163</u>	<u>8,553</u>	<u>0</u>	<u>5,186</u>	<u>5,186</u>

Fourth Church of Christ, Scientist, Manchester

Notes to the accounts for the year ended 31st December, 2024

	Unrestricted Funds £	Restricted Funds £	TOTAL 2024 £	Unrestricted Funds £	Restricted Funds £	TOTAL 2023 £
Charitable activities						
5 Reading Room resources						
Publications & Quarterlies	2,366	0	2,366	1,877	0	1,877
	<u>2,366</u>	<u>0</u>	<u>2,366</u>	<u>1,877</u>	<u>0</u>	<u>1,877</u>
6 Buildings and grounds						
Utilities	5,910	300	6,210	15,664	0	15,664
Insurance	11,660	1,548	13,208	4,137	5,186	9,323
Repairs and maintenance	1,455	315	1,770	2,292	0	2,292
Major repairs - Damp	0	6,780	6,780	0	0	0
Window cleaner	440	0	440	0	0	0
	<u>19,465</u>	<u>8,943</u>	<u>28,408</u>	<u>22,093</u>	<u>5,186</u>	<u>27,279</u>
7 Miscellaneous administration costs						
Zoom subscription	156	0	156	150	0	150
Trustee's expenses	35	0	35	0	0	0
Defalcation	34,743	5,000	39,743	0	0	0
Sundry expenses	0	0	0	1,915	0	1,915
	<u>34,934</u>	<u>5,000</u>	<u>39,934</u>	<u>2,065</u>	<u>0</u>	<u>2,065</u>
8 Lecture Costs						
Lecturer Fees & Expenses	0	0	0	1,930	0	1,930
	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,930</u>	<u>0</u>	<u>1,930</u>

FOURTH CHURCH OF CHRIST SCIENTIST MANCHESTER

England & Wales - Charity number 519755

Accounts

Fourth Church of Christ Scientist,
42 Peter Street
Manchester
M2 5GP

Trustee Report for September 2019- September 2021

The trustees note that following the resignation of Mrs A. Croft as trustee, the church has appointed a new trustee Dr B C Hughes from 2019.

Due to the global pandemic and national lockdown from March 2020 through to September 2021 the church building has remained closed for services and any other church activities including the opening of the reading room.

The church reopened in September 2021 and services have resumed (in part). The trustees were mindful of their responsibilities to ensure the health and safety of all congregants and visitors and have liaised with the Board to this effect. The trustees have ensured the building has been maintained throughout following government guidelines.

All services were subsequently held via Zoom and the trustees note there has been no interruption to any of the services. Sunday school was provided online every week and the Wednesday meetings continued throughout. Attendees have supported these online services for the last 18 months and numbers at the online services have increased. The trustees note that attendees were located in Ghana, France, Finland, the US, the northwest of England and in other parts of the UK.

Whilst the financial demands on the church resources have lessened due lockdown, income from collections etc have also decreased. However, the church has received donations from many sources which enabled the church to maintain a healthy financial position going forward. Trust Britain funded the Zoom license for example and the Church received donations from other churches/societies who were not operating any services at all during lockdown.

During Autumn 2019, the trustees met with the then leaseholders to plan a major repair to the roof. The Trustees note with gratitude funding had been secured from one of the main Christian Science charitable foundations based in UK (Brit Trust /Westminster Fund). However, the repair project was halted due to the national lockdown and subsequently the long-term lease holders sold the lease (currently at 170 years) to new leaseholders who are property developers in the city. The trustees held preliminary meetings (online) with the new leaseholders in February 2021 and further discussions to secure the roof repair are ongoing.

The trustees note that despite the challenges around the global pandemic the church remains in a healthy financial position going forward.

The Board of Trustees
September 2021

Profit and Loss Account as at 20th July 2020

Fourth Church of Christ Scientist, Manchester
 Profit and loss account as at 31st December 2020

Income	2020	2019	Expenditur
Bond Interest	13549.72	13549.72	Literature
Donations	2680.59	3024.82	Running exp
Savills	3351.77	5222.83	Water
Insurance claim			Maintenan
Gift Aid	829.39	931.21	Contents I
Westminster Trust	5143.88		Lecture
			Utility ware
			Recoverab
			EYE BOLTS
			Lift insurar
			Building in
			Bentley re
			Solicitor
			Audit fee
			Chubb Fire
			Megan Bel
			Taylor
Total	25555.35	22728.58	
Deficit/Surplus	11197.05		

		2020		2019
re				
		3331.82		2402.48
expenses		2048.74		2802.27
		240.41		80
ce		303.02		15094.27
insurance		848.67		953.44
house		-635.28		8201.75
le expenses		8220.92		
	588		300	
ice	1295.6		1133.19	
urance	6337.32		5956.39	
roof			<u>750</u>	
				7389.58
				500
				1810.97
l				100
		943		
		14358.3		40084.76

FOURTH CHURCH OF CHRIST SCIENTIST, MANCHESTER
Balance sheet as at 31st Dec 2020

	2020	2019
	£	£
Fixed Assets	2000000	2000000
Investments	261965	261965
Current Assets		
Cash at Bank	31117.71	21016.24
Net Assets	2293082.71	<u>2282981.24</u>
Financed by:		
Reserves brought forward	2270969.04	2288325.24
Deficit/Surplus for year	11197.05	-17356.2
	2282166.09	<u>2270969.04</u>

Fourth Church of Christ, Scientist, Manchester
*A Branch of The Mother Church, The First Church of Christ Scientist,
Boston, MA. USA*
42 Peter Street, Manchester M2 5GP
Tel: 0161 834 4129
A registered Charity Registration Number 519755

Following on from the pandemic and self isolation rules, the board of trustee have decided not to appoint an auditor for this year as the income was exceptional due to the grant to allow us to use the internet to open for services during the year that we have had to close.