

**FIRST CHURCH OF CHRIST, SCIENTIST, DORKING,
SURREY**

Registered Charity No: 1003091

**REPORT OF THE TRUSTEES AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

Cheeld Wheeler & Co
Chartered Certified Accountants
Redhill Chambers
2d High Street
Redhill
Surrey
RH1 1RJ

FIRST CHURCH OF CHRIST, SCIENTIST, DORKING

TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2024

REFERENCE AND ADMINISTRATIVE DETAILS

The charity is a Registered charity No. 1003091 and its address is 1 Moores Road, Dorking, Surrey, RH4 2BG. The charity's principal advisers during the year were:

BANKERS

Lloyds Bank plc
Epsom
64 High Street
Epsom
Surrey
KT19 8AT

INDEPENDENT EXAMINER

David Wheeler FCCA
Cheeld Wheeler & Co
Chartered Certified Accountants
Redhill Chambers
2d High Street
Redhill
Surrey
RH1 1RJ

INVESTMENT MANAGERS

CCLA Fund Managers
One Angel Lane
London
EC4R 3AB

TRUSTEES

The Trustees who have served during the year and since the year end were as follows:

Mrs S Dakin-White – Chair and Treasurer
Mr Julian Simpson – Chairman – resigned 1 January 2025
Mrs Susan Wildbur – resigned 1 January 2025
Mrs Emma Bekker – appointed 1 January 2025
Mrs Francesca Simpson – appointed 1 January 2025

The Trustees are pleased to present their report, together with the financial statements of the charity for the year ended 31 December 2024.

The financial statements have been prepared in accordance with the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland published in October 2019, United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and with the requirements of the Charities Act 2011.

FIRST CHURCH OF CHRIST, SCIENTIST, DORKING

TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2024

Foundation:

The Church, which was formed in 1930, was recognized as a branch of The Mother Church, The First Church of Christ, Scientist, in Boston, Mass, USA on 1 June 1950. The Church is democratic and run by the Members and the Board in accordance with the Church Manual of The First Church of Christ, Scientist, in Boston, Mass and its own Constitution and Rules.

Principal Object:

The Church's object is to maintain 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, the Discoverer and Founder of Christian Science.

Review of Financial Management:

The total general income for the year was £429,013 (2023 - £652,270), of which £404,239 was from grants to pay for the redevelopment of the church building. The expenditure was £53,797 (2023 - £105,445) and £758,570 (2023 - £286,761) was spent on the redevelopment of the church building. At 31st December 2024, the church had unrestricted general funds of £265,582 (2023- £291,977) and restricted funds of £1,037,300, (2023-£633,061).

Summary of Activities:

In planning the activities for the year, we kept in mind the Charity Commission's guidance on public benefit. The Church held regular services on Sunday mornings and Testimony Meetings on Wednesday evenings. In addition, a Thanksgiving Service was held in November. Services include readings from the Bible and the Christian Science textbook, "Science and Health with Key to the Scriptures". At the Testimony Meetings and Thanksgiving Service members of the congregation share healings, remarks and experiences resulting from their study and practice of Christian Science. All the services and Testimony Meetings are open to everyone in the local community. There is a Sunday School which meets at the same time as the morning service on a Sunday. This is open to all young people up to the age of 20 and provides an opportunity for them to learn how to apply Biblical teachings to their moral, social and health challenges in daily life. We regularly have three children attending our 'in person' Sunday School. Access to our services, meetings and Sunday School continued to be made available via Zoom to those who were not able to attend in person.

The church services, Sunday School and Reading Room have continued to take place at St Michael's Church of England Infant School, Mickleham whilst the church building has been redeveloped.

The redevelopment continued throughout 2024 with the Trustees taking possession from the builder ME&C Creative Ltd on the 13th December 2024. The church redevelopment is being financially supported by two Christian Science charities, The Christian Science Trust in Great Britain (Trust Brit), and The Westminster Fund. Invoices from the building contractor up to the value of £404,239 have been reimbursed by these charities during 2024.

There was a Reading Room adjoining the Church which was open to all members of the community until August 2023. Since vacating the church building, we continue to maintain some of the services of the Reading Room at our meetings and services in our temporary accommodation. Attendees can purchase Christian Science periodicals, books and other literature.

FIRST CHURCH OF CHRIST, SCIENTIST, DORKING

TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2024 continued

The church held a public lecture on the 7th April 2024 at St Michael's Church of England Infant School, Mickleham. The lecture was entitled 'Can Spiritual Perception Bring Healing?' and was given by Alex Fischer, CS a member of the Christian Science Board of Lectureship.

The Church Board members provide executive service to the Church, pastoral care for the Church family, and offer prayerful support.

Members of the Church volunteer on all the committees which contribute to the running of the Church. These tasks include operating the Reading Room for the public, acting as ushers greeting the congregation at services, conducting the services, teaching in the Sunday School and other administration roles.

We are holding a restricted fund of £118 which has a requirement that the money be used to support young people of forum age (13-25) who attend the Church in Surrey or who are interested in Christian Science and live in the church locality, to enable them to be involved in activities related to Christian Science.

Statement of the Board's Responsibilities:

The members of the Executive Board are also the Charity Trustees of the Church. The Trustees do not receive any remuneration for their services to the Charity.

Trustees are elected from the members of the church at the November Members' meeting each year to serve a maximum of 3 years consecutively in accordance with the Constitution and Rules.

The Trustees are 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.

Investment Policies:


Under the Trust Deed, the Church has the power to make any investments it sees fit.

Reserve Policy:

The reserves policy of the church is to maintain funds at a sufficient level to ensure that it can continue to meet its objectives in the community in which it operates for the foreseeable future.

Approval:

The report of the Trustees was approved by the Board on 21st August 2025 and signed on their behalf by


.....
Mrs Susan Dakin - White
(Chairman)

FIRST CHURCH OF CHRIST, SCIENTIST, DORKING
INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
THE FIRST CHURCH OF CHRIST, SCIENTIST, DORKING

I report to the trustees on my examination of the accounts of the First Church of Christ, Scientist, Dorking for the year ended 31 December 2024.

Responsibilities and basis of report

As the trustees of the church, 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 church's accounts as required under section 145 of the 2011 Act and in carrying out my examination I followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

As the charity's gross income exceeds £250,000, the examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

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 church as required by section 130 of the Act; or
2. That accounts do not accord with those records; or
3. That 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 the 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.

David Wheeler

David Wheeler – Independent Examiner

David Wheeler FCCA
Cheeld Wheeler and Co
Chartered Certified Accountants
Redhill Chambers
2d High Street
Redhill
Surrey
RH1 1RJ

Dated: *22 August 2025*

FIRST CHURCH OF CHRIST, SCIENTIST, DORKING
STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2024

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
Donations and legacies	2a	10,037	404,239	414,276	293,256
Charitable activities	2b	1,704	-	1,704	1,959
Investments	2c	13,033	-	13,033	7,055
Other	2d	-	-	-	350,000
Total income		<u>24,774</u>	<u>404,239</u>	<u>429,013</u>	<u>652,270</u>
Expenditure on:					
Raising funds		-	-	-	-
Charitable activities	3	53,797	-	53,797	105,445
Total expenditure		<u>53,797</u>	<u>-</u>	<u>53,797</u>	<u>105,445</u>
Net income/(expenditure)		(28,027)	404,239	375,216	546,825
Net gains/(losses) on investments	7	2,628	-	2,628	9,789
Net income/(expenditure) and net movement in funds		<u>(26,395)</u>	<u>404,239</u>	<u>377,844</u>	<u>556,614</u>
Reconciliation of funds					
Fund balances brought forward at 1 January 2024	13	291,977	633,061	925,038	368,424
Fund balances carried forward at 31 December 2024	13	<u>£265,582</u>	<u>£1,037,300</u>	<u>£1,302,882</u>	<u>£925,038</u>

The Statement of Financial Activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes form part of these financial statements.

**FIRST CHURCH OF CHRIST, SCIENTIST, DORKING
BALANCE SHEET AT 31 DECEMBER 2024**

	Note	2024	2023
		£	£
FIXED ASSETS			
Tangible fixed assets	6	1,072,978	-
Investments	7	118,954	116,326
		<u>1,191,932</u>	<u>116,326</u>
CURRENT ASSETS			
Work in progress	6	-	286,761
Cash at bank and building society		139,617	522,911
		<u>139,617</u>	<u>809,672</u>
CREDITORS			
Amounts falling due within 1 year	8	28,667	960
NET CURRENT ASSETS			
		110,950	808,712
NET ASSETS			
		<u>1,302,882</u>	<u>925,038</u>
FUNDS			
Unrestricted funds: General	10	265,582	291,977
Restricted funds	10	1,037,300	633,061
TOTAL FUNDS OF THE CHARITY			
	11	<u>£1,302,882</u>	<u>£925,038</u>

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



Mrs Susan Dakin White - Chair

The notes form part of these financial statements

FIRST CHURCH OF CHRIST, SCIENTIST, DORKING
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

1. ACCOUNTING POLICIES

a) Basis of preparation

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011 and UK Generally Accepted Accounting Practice. The charity does not include a cashflow statement on the grounds that it is applying FRS 102 Section 1A.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling which is the functional currency of the charity.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

b) Income recognition policies

Items of income are recognised and included in the accounts when all of the following criteria are met:

- The charity has entitlement to the funds;
- any performance conditions attached to the item(s) of income have been met or are fully within the control of the charity.
- there is sufficient certainty that receipt of the income is considered probable; and
- the amount can be measured reliably.

c) Expenditure recognition

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Costs of raising funds comprise the costs associated with the management of the charity's investments. All such costs are charged to unrestricted funds.
- Expenditure on charitable activities includes the costs undertaken to further the purposes of the charity and their associated support costs.

d) Support costs

Support costs are those functions that assist the work of the Charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel, payroll and governance costs which support the charity's activities.

e) Tangible Fixed Assets

The freehold land and buildings were only completed in December 2024 and so have not been depreciated.

Other tangible fixed assets are depreciated as follows:

Computer equipment	33% straight line
Fixtures and fittings	15% reducing balance

FIRST CHURCH OF CHRIST, SCIENTIST, DORKING
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

1. ACCOUNTING POLICIES/contd...

f) Listed Investments

Listed investments are initially recognised at their transaction value and subsequently measured at fair value at the Balance Sheet date using the closing quoted market price. The Statement of Financial Activities includes the net gains and losses on revaluations and disposals throughout the year.

g) Financial Instruments

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairments are recognised in expenditure.

h) Taxation

As the Church is a registered charity the results of its normal activities are not liable for tax.

2. INCOME

	Unrestricted funds £	Restricted Funds £	Total 2024 £	Total 2023 £
a) Donations and legacies				
Collection	8,142	-	8,142	9,028
Donations	205	-	205	200
Gift aid tax	1,690	-	1,690	1,085
Grants	-	404,239	404,239	282,943
	<u>10,037</u>	<u>404,239</u>	<u>414,276</u>	<u>293,256</u>
b) Charitable activities				
Reading room sales	<u>£1,704</u>	-	<u>£1,704</u>	<u>£1,959</u>
c) Investment income				
Dividends	3,238	-	3,238	3,194
Bank interest	9,795	-	9,795	3,861
	<u>13,033</u>	-	<u>13,033</u>	<u>7,055</u>
d) Other income				
Proceeds from sale of property	-	-	-	<u>350,000</u>

**FIRST CHURCH OF CHRIST, SCIENTIST, DORKING
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024 (continued)**

3. ANALYSIS OF EXPENDITURE ON CHARITABLE ACTIVITIES:

	Activities undertaken directly £	Support costs £	Total 2024 £	Total 2023 £
Lectures	2,912	-	2,912	-
Music fees	4,554	-	4,554	4,311
Quarterlies	477	-	477	439
Reading room purchases	2,144	-	2,144	2,131
Publication committee	105	-	105	140
Donations	510	-	510	503
Advertising	-	462	462	472
Telephone and website	-	692	692	872
Other expenses	-	476	476	277
Accountancy	-	960	960	1,530
Bank charges	-	83	83	80
Repairs and small equipment	-	-	-	578
Cleaning	-	-	-	526
Heating, lighting and water	-	394	394	775
Insurance	-	4,042	4,042	3,705
Professional fees	-	28,464	28,464	76,869
Planning conditions	-	-	-	4,479
Practitioner fee	-	-	-	2,890
Building regulations	-	-	-	2,361
Moving costs	-	1,176	1,176	1,118
Rental costs	-	6,286	6,286	1,389
	10,702	43,035	53,737	105,445

4. GOVERNANCE COSTS

	2024	2023
Accountancy fees	£1,020	£1,530

5. STAFF COSTS

The average number of employees during the year was nil (2023: nil).

6. FIXED ASSETS – LAND & BUILDINGS

The redevelopment of the church building was substantially completed 31st December 2024, and so no depreciation has been charged in this year. The total cost amounted to £1,072,978.

FIRST CHURCH OF CHRIST, SCIENTIST, DORKING
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024 (continued)

7. FIXED ASSET INVESTMENTS

	Unlisted investments £
Market value at 1 January 2024	116,326
Additions at cost	-
Disposals at opening market value	-
Net unrealized gains on revaluation	2,628
Valuation at 31 December 2024	<u>£118,954</u>
Historical cost at 31 December 2024	<u>£40,000</u>
Historical cost at 31 December 2023	<u>£40,000</u>

The investment comprises 5,861.75 shares in COIF Charities Investment Fund.

8. CREDITORS

	2024 £	2023 £
Amounts falling due within 1 year:		
Accrual expense	<u>28,667</u>	<u>960</u>
	<u>£28,667</u>	<u>£960</u>

9. TRUSTEES' REMUNERATION AND REIMBURSEMENTS

None of the trustees received any payment for their work (2023 – nil). No expenses were reimbursed to the trustees in 2024 (2023 – nil).

10. MOVEMENT IN FUNDS

	Balance at 1 January 2024 £	Income £	Expenditure £	Transfers £	Balance at 31 December 2024 £
Unrestricted funds					
General fund	291,977	27,402	(53,797)	-	265,581
Restricted funds	633,061	404,239	-	-	1,037,300
Total funds	<u>925,038</u>	<u>431,641</u>	<u>(53,797)</u>	<u>-</u>	<u>1,302,882</u>

Income includes gains made on the revaluation of investments.

FIRST CHURCH OF CHRIST, SCIENTIST, DORKING
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024 (continued)

Restricted Funds represent special collections or donations from the Members of the Church to be applied specifically towards benevolent grants to individuals, similar charities or for the upkeep of the Church premises.

10. MOVEMENT IN FUNDS ... continued

Comparative information for the net movement in funds is as follows:

	Balance at 1 January 2023 £	Income £	Expenditure (incl losses) £	Transfers £	Balance at 31 December 2023 £
Unrestricted funds					
General fund	368,306	28,931	(105,260)	-	291,977
	<u>368,306</u>	<u>28,931</u>	<u>(105,260)</u>	<u>-</u>	<u>291,977</u>
Restricted funds	118	633,128	(185)	-	633,061
Total funds	<u>368,424</u>	<u>662,089</u>	<u>(105,445)</u>	<u>-</u>	<u>925,038</u>

11. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds £	Restricted funds	Total Funds 2024
Fixed assets	8,031	1,064,947	1,072,978
Investments	118,954	-	118,954
Current assets	139,617	-	139,617
Current liabilities	-	-	-
	(1,020)	(27,647)	(28,667)
As at 31 December 2024	<u>265,582</u>	<u>1,037,300</u>	<u>1,302,882</u>

Comparative information of the net assets between funds is as follows:

	Unrestricted funds £	Restricted funds	Total Funds 2023
Investments	116,326	-	116,326
Current assets	517,695	291,977	809,672
Current liabilities	(960)	-	(960)
As at 31 December 2023	<u>633,061</u>	<u>291,977</u>	<u>925,038</u>