Charity registration number 239123 (England and Wales)

FIRST CHURCH OF CHRIST, SCIENTIST, BRIGHTON AND HOVE
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MAY 2026

FIRST CHURCH OF CHRIST, SCIENTIST, BRIGHTON AND HOVE

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	I Christophersen S McGrath
Executive Board	I Christophersen S McGrath M Thomas
Chairman	I Christophersen
First Reader	L Mitchell (resigned 4 December 2025) J Weisz (appointed 4 December 2025)
Second Reader	J Webb
Clerk	L Mitchell (appointed 4 December 2025)
Treasurer	S McGrath
Librarian	J Weisz
Charity Number	239123
Independent Examiner	Clarke Goodhand Smith Limited 12A Marlborough Place Brighton BN1 1WN
Bankers	Royal Bank of Scotland P.O. Box 300 Brighton
Solicitors	DMH Stallard LLP 6 New Street Square New Fetter Lane London EC4A 3BF

FIRST CHURCH OF CHRIST, SCIENTIST, BRIGHTON AND HOVE

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FIRST CHURCH OF CHRIST, SCIENTIST, BRIGHTON AND HOVE

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MAY 2026

The trustees present their annual report and financial statements for the year ended 31 May 2026.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's bye-laws, applicable law and the requirements of the Statement of Recommended Practice, "Accounting and Reporting by Charities" issued in October 2000.

Objectives and activities
Article VII Of the Bye Laws states that: -

(i) a Sunday School shall be maintained in accordance with Article XX of The Mother Church Manual.

(ii) A Reading Room shall be maintained by the Church for the use by the public. It shall be under the control of the Librarian and Reading Room Committee who shall act subject to the Executive Board.

These were the church's main objectives for the year, along with holding Sunday services and Wednesday testimony meetings.

Public benefit
The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the Church should undertake.

Grant making policy
The Board makes Charitable Donations as and when they deem appropriate.

Achievements and performance
Significant activities and achievements against objectives
Financial review
The Church's financial position is set out in the Statement of Financial Activities on page 7, and net outgoing resources for the year amounted to £192 (2025: (£1,232)).

Reserves policy
It is the policy of the Church that unrestricted funds which have not been designated for a specific use should be maintained at a level of at least between three and six month's expenditure. The trustees considers that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the Church's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

Major risks

The trustees have assessed the major risks to which the Church is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Plans for future periods
The Church plans to continue its activities as described above.

Structure, governance and management

This Church was inaugurated on 29th September 1987, for charitable purposes only, by the consolidation of First Church of Christ, Scientist, Brighton with Christian Science Society, Hove in accordance with Section 6 of Article XXIII of the Manual of The Mother Church, The First Church of Christ, Scientist, in Boston, Massachusetts , U.S.A.

The Church is governed in accordance with the By-Laws issued by The Mother Church.

This Branch Church is known as First Church of Christ, Scientist, Brighton and Hove. It acknowledges the supremacy of The Mother Church and is obedient to its By-Laws relating to Branch Churches.

Its members earnestly desire to live in accordance with the inspired word of the Bible as interpreted in 'Science and Health with Key to the Scriptures', and other writings by Mary Baker Eddy, the Discoverer and Founder of Christian Science, and to be loyal to their Leader and her teachings.

The trustees who served during the year and up to the date of signature of the financial statements were:

I. Christophersen
S. McGrath

In August 2021 the Trustees had the land and property vested with the 'Official Custodian for Charities', a service provided by the Charity Commission that holds land and property on behalf of charities rather than in the name of individual trustees.

The church's current policy concerning the payment of trade creditors is to follow the CBI's Prompt Payers Code (copies are available from the CBI, Centre Point, 103 New Oxford Street, London WC1A 1DU).

The church's current policy concerning the payment of trade creditors is to:

· settle the terms of payment with suppliers when agreeing the terms of each transaction;
· ensure that suppliers are made aware of the terms of payment by inclusion of the relevant terms in contracts; and

· pay in accordance with the church's contractual and other legal obligations.

Organisational structure

The officers of this church shall comprise of an Executive Board (up to five in number), a First Reader, Second Reader, Clerk, Treasurer, Librarian and Superintendent of the Sunday School. These officers are responsible for the day-to-day running of the Church on behalf of the Trustees.

The trustees' report was approved by the Board of Trustees.

.....
I. Christophersen
Chairman

Date: .....

FIRST CHURCH OF CHRIST, SCIENTIST, BRIGHTON AND HOVE

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF FIRST CHURCH OF CHRIST, SCIENTIST, BRIGHTON AND HOVE

I report to the trustees on my examination of the financial statements of First Church of Christ, Scientist, Brighton and Hove (the Church) for the year ended 31 May 2026.

Responsibilities and basis of report
As the trustees of the Church you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011.

I report in respect of my examination of the Church's financial statements carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

Independent examiner's statement
Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2018.

I have completed my examination. I confirm that no 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 Charities Act 2011.

2 the financial statements do not accord with those records; or

3 the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements 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 financial statements to be reached.

Austin Harrity FCA

12A Marlborough Place
Brighton
East Sussex
BN1 1WN

Dated: .....

FIRST CHURCH OF CHRIST, SCIENTIST, BRIGHTON AND HOVE

STATEMENT OF FINANCIAL ACTIVITIES, INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MAY 2026

	Notes	Unrestricted Funds 2026 £	Revaluation Reserves 2026 £	Total 2026 £	Unrestricted Funds 2025 £	Revaluation Reserves 2025 £	Total 2025 £
Income from:							
Donations and legacies	**3**	1,902	-	1,902	7,682	-	7,682
Charitable activities	**4**	1,315	-	1,315	1,271	-	1,271
Investments	**5**	38,662	-	38,662	39,463	-	39,463
Total Income		41,878	-	41,878	48,416	-	48,416
Expenditure on charitable activities	**6**	(45,064)	-	(45,064)	(49,480)	-	- 49,480
Net gains on investments	**7**	2,994	-	2,994	2,296	-	2,296
Net expenditure and movement in funds		(192)	-	(192)	1,231	-	1,231
Reconciliation of funds:							
Fund balances at 1 June 2025		787,655	1,018,575	1,806,230	786,423	1,018,575	1,804,998
Fund balances at 31 May 2026		787,463	1,018,575	1,806,038	787,655	1,018,575	1,806,230

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities. Restricted funds includes the revaluation of the investment property.

FIRST CHURCH OF CHRIST, SCIENTIST, BRIGHTON AND HOVE

BALANCE SHEET

AS AT 31 MAY 2026

	Notes	2026 £	2026 £	2025 £	2025 £
Fixed Assets					
Tangible assets	**9**		1,663,937		1,663,022
Investments	**10**		64,614		61,777
			1,728,551		1,724,799
Current assets					
Stocks	**11**	700		700	
Debtors	**12**	578		336	
Cash at bank and in hand		78,902		82,375	
		80,180		83,411	
Creditors: amounts falling due within one year	**13**	(2,693)		(1,980)	
Net current assets			77,487		81,431
Total assets less current liabilities			1,806,038		1,806,230
The funds of the Church					
Revaluation reserve			1,018,575		1,018,575
Unrestricted funds	**14**		787,463		787,655
			1,806,038		1,806,230

The financial statements were approved by the trustees on .....

.....
I. Christophersen
Chairman

1 Accounting policies

Charity information

First Church of Christ, Scientist, Brighton and Hove is a registered charity.

1.1 Basis of preparation

The financial statements have been prepared in accordance with the Church's Trust Deed dated 7 October 1960, the Charities Act 2011, FRS 102 “The Financial Reporting Standard applicable in the UK and Republic of Ireland” (“FRS 102”) and the Charities SORP "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 (FRS 102)" (effective 1 January 2019). The Church is a Public Benefit Entity as defined by FRS 102.

The Church has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the Church. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the Church has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the Church.

1.4 Income

Income is recognised when the Church is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the Church has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the Church has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1 Accounting policies **(Continued)**

Turnover is measured at the fair value of the consideration received or receivable and represents amounts receivable for services provided in the normal course of business.

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Land and buildings	Nil depreciation is provided as the charity has a policy of regular revaluation. Revaluation is carried out with reference to market values of similar properties.
Fixtures, fittings & equipment	All charity equipment is fully maintained on a regular basis so no depreciation is provided.

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Fixed asset investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

1.8 Impairment of fixed assets

At each reporting end date, the Church reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.9 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

1 Accounting policies (Continued)

1.10 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.11 Financial instruments

The Church has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the Church's balance sheet when the Church becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the Church's contractual obligations expire or are discharged or cancelled.

2 Critical accounting estimates and judgements

In the application of the Church's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Income from donations and legacies

	Unrestricted funds 2026 £	Unrestricted funds 2025 £
Donations and legacies	1,902	7,682

4 Income from charitable activities

	Unrestricted funds 2026 £	Unrestricted funds 2025 £
Sales	1,315	1,271

5 Income from investments

	Unrestricted funds 2026 £	Unrestricted funds 2025 £
Rental income	35,773	36,053
Income from listed investments	1,531	1,572
Interest receivable	1,358	1,838
	38,662	39,463

6 Expenditure on charitable activities

	Reading Room 2026 £	Donations Made 2026 £	Overheads 2026 £	Total 2026 £	Reading Room 2025 £	Donations Made 2025 £	Overheads 2025 £	Total 2025 £
Direct costs								
Reading room & donations	3,629	3,170	-	6,799	3,145	3,101	-	6,247
Light & heat	-	-	4,957	4,957	-	-	5,505	5,505
Repairs & Maintenance	-	-	1,439	1,439	-	-	2,200	2,200
Telephone	-	-	466	466	-	-	414	414
Lecture expenses	-	-	2,214	2,214	-	-	2,332	2,332
Insurance	-	-	3,625	3,625	-	-	3,384	3,384
Cleaning, gardener & caretaker	-	-	3,076	3,076	-	-	4,999	4,999
Postage, printing & stationery	-	-	97	97	-	-	50	50
Sundry	-	-	177	177	-	-	227	227
Bank charges	-	-	337	337	-	-	10	10
Rates	-	-	409	409	-	-	321	321
Legal & professional	-	-	345	345	-	-	3,765	3,765
Accountancy	-	-	1,470	1,470	-	-	1,650	1,650
Computer expenses	-	-	523	523	-	-	427	427
Travel expenses	-	-	1,090	1,090	-	-	-	-
	3,629	**3,170**	**20,224**	**27,024**	**3,145**	**3,101**	**25,284**	**31,530**
Support	-	-	18,040	18,040	-	-	17,950	17,950
	3,629	3,170	38,264	45,064	3,145	3,101	43,234	49,480
Analysis by fund								
Unrestricted funds	3,629	3,170	38,264	45,064	3,145	3,101	43,234	49,480

7 Gains and losses on investments

	Unrestricted funds 2026	Unrestricted funds 2025
Gains/(losses arising on:	£	£
Revaluation of investments	2,994	2,296

8 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

9 Tangible fixed assets

	Land and buildings	Fixtures, fittings & equipment	Total
	£	£	£
Cost or valuation			
At 1 June 2025	1,550,000	113,022	1,663,022
Additions	-	914	914
At 31 May 2026	1,550,000	113,937	1,663,937
Carrying amount			
At 31 May 2026	1,550,000	113,937	1,663,937
At 31 May 2025	1,550,000	113,022	1,663,022

The valuation of land and buildings was made by the Trustees on an open market value basis by reference to market evidence of transaction prices for similar properties. The historical cost of the property is £531,425.

10 Fixed Asset investments

	Listed investments £
Cost or valuation	
At 1 June 2025	61,777
Additions	2,837
At 31 May 2026	64,614
Carrying amount	
At 31 May 2026	64,614
At 31 May 2025	61,777

11 Stocks

	2026 £	2025 £
Finished goods or goods for resale	700	700

12 Debtors: amounts falling due within one year

	2026 £	2025 £
Rental debtors	150	-
Prepayments	428	336
	578	336

13 Creditors: amounts falling due within one year

	2026 £	2025 £
Trade Creditors	247	-
Accruals and deferred income	1,800	1,980
Other Creditors	645	-
	2,693	1,980

14 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 June 2025 £	Incoming resources £	Resources expended £	Gains and losses £	At 31 May 2026 £
General Funds	787,655	41,878	(45,064)	2,994	787,463

14 Unrestricted funds

Previous year:	At 1 June 2024 £	Incoming resources £	Resources expended £	Gains and losses £	At 31 May 2025 £
General Funds	786,423	48,416	(49,480)	2,296	787,655

15 Analysis of net assets between funds

	Unrestricted funds 2026 £	Revaluation reserves 2026 £	Total 2026 £
At 31 May 2026:			
Tangible assets	645,362	1,018,575	1,663,937
Investments	64,614	-	64,614
Current assets/(liabilities)	77,487	-	77,487
	787,463	1,018,575	1,806,038

	Unrestricted funds 2025 £	Revaluation reserves 2025 £	Total 2025 £
At 31 May 2025:			
Tangible assets	644,447	1,018,575	1,663,022
Investments	61,777	-	61,777
Current assets/(liabilities)	81,431	-	81,431
	787,655	1,018,575	1,806,230

16 Related party transactions

There were no disclosable related party transactions during the year.