Charity registration number: 250712

First Church of Christ, Scientist, Stratford upon Avon

Annual Report and Financial Statements

for the Year Ended 31 December 2025

First Church of Christ, Scientist, Stratford upon Avon

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First Church of Christ, Scientist, Stratford upon Avon

Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 31 December 2025.

Objectives and activities

Objects and aims

As a branch church of The First Church of Christ, Scientist in Boston, MA, USA, this church supports a community of people who want to understand more about God and practical Christianity, and acts in strict obedience to the spirit and letter of The Manual of The Mother Church.

Public benefit

The church carried out its mission to support a community of people who want to understand more about God and practical Christianity, by holding Sunday Services, Sunday School, and Wednesday gratitude meetings; by opening its Reading Room five days a week as a place that supports anyone’s spiritual growth, for study, and the purchase of Holy Bibles and Christian Science literature; and by holding at least one public lecture. The church has made a difference through its community outreach supporting people’s spiritual seeking.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Financial review

Policy on reserves

The trustees consider the present level of funding adequate to support the continuation of the charity's aims and services for the forthcoming period.

It is the trustee's opinion that this level is required to take account of any future uncertainties.

The current level of reserves on 31 December 2025 was £620,315 of which £61,322 relates to cash, stocks and prepayment.

The trustees actively review the risks which the charity faces on a regular basis and believe that maintaining reserves at current levels, combined with an annual review of the controls over key financial systems, will provide sufficient resources in the event of adverse conditions. The trustees have also examined other operational and business risks faced by the charity and confirm that they have established systems to mitigate the significant risks.

Reference and Administrative Details

Charity Registration Number:	250712
Principal Office:	26 Ely Street Stratford upon Avon Warwickshire CV37 6LW
Trustees	Mrs J M Bremner-Smith Mrs E J Bremner-Smith Mr R E Hopkins Mrs S J McMaster
Other Officers:	Mrs G M Payne, Treasurer
Accountants:	Stratford Accounting Limited 57a Henley Street Stratford upon Avon Warwickshire CV37 6PT

Trustees and officers

The trustees and officers serving during the year and since the year end were as follows:

Trustees:	Mrs J M Bremner-Smith Mrs E J Bremner-Smith Mr R E Hopkins Mr M W Claxton (deceased 26 May 2026) Mrs S J McMaster (appointed 1 January 2026)
Chairman:	Mrs E J Bremner-Smith
Other Officers:	Mrs G M Payne, Treasurer

Structure, governance and management

Organisational structure

The Church is constituted under a trust deed dated 7 November 1949 and governed under the By-Laws (amended August 2017) and Standing Orders of First Church of Christ, Scientist, Stratford-upon-Avon and under the Manual of The Mother Church, The First Church of Christ, Scientist, Boston, Massachusetts, U.S.A. The trustees are selected in line with Article 10 Section I of the Church by laws as follows:

The Church lands, buildings and furnishings (hereinafter referred to as “the Church property”) shall be vested in the Official Custodian (Charity Commission).

The Executive Officers and Trustees of the church as a registered charity shall be an Executive Board of three or more members, all of whom shall be members of The Mother Church and this Church.

The administration of the church as a charity will be vested in those members of the Executive Board in post at any one time, and they will therefore be the Trustees of the church as the term is used in relation to charities….the term ‘trustees’ is generally used rather than ‘Board members’ or ‘the Board.’

The annual report was approved by the trustees of the charity on 30 July 2026 and signed on its behalf by:



Liz Bremner Smith (Oct 28, 2026 20:33:11 GMT)

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Mrs E J Bremner-Smith
Chairman and Trustee

First Church of Christ, Scientist, Stratford upon Avon

Independent Examiner's Report to the trustees of First Church of Christ, Scientist, Stratford upon Avon

I report to the trustees on my examination of the accounts of First Church of Christ, Scientist, Stratford upon Avon for the year ended 31 December 2025.

Responsibilities and basis of report

As the charity trustees of First Church of Christ, Scientist, Stratford upon Avon you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

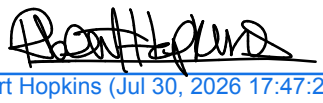
I report in respect of my examination of the First Church of Christ, Scientist, Stratford upon Avon's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 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 kept in respect of First Church of Christ, Scientist, Stratford upon Avon as required by section 130 of the Act; or
2. the accounts do accord with those records; or
3. the accounts do comply with the accounting requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any 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.



Robert Hopkins (Jul 30, 2026 17:47:21 GMT+1)

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Mr R E Hopkins
Independent examiner

57 Windsor Road
Evesham
Worcestershire
WR11 4QF

30 July 2026

First Church of Christ, Scientist, Stratford upon Avon

Statement of Financial Activities for the Year Ended 31 December 2025

	Note	Unrestricted funds £	Total 2025 £
Income and Endowments from:			
Donations and legacies		46,604	46,604
Charitable activities		1,913	1,913
Investment income	4	103	103
Total income		48,620	48,620
Expenditure on:			
Charitable activities		(48,669)	(48,669)
Total expenditure		(48,669)	(48,669)
Net expenditure		(49)	(49)
Net movement in funds		(49)	(49)
Reconciliation of funds			
Total funds brought forward		620,364	620,364
Total funds carried forward	12	620,315	620,315

The notes on pages 7 to 14 form an integral part of these financial statements.

First Church of Christ, Scientist, Stratford upon Avon

(Registration number: 250712)
Balance Sheet as at 31 December 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible assets	7	560,637	576,427
Current assets			
Stocks	8	3,939	2,977
Debtors	9	458	118
Cash at bank and in hand	10	56,925	42,243
		61,322	45,338
Creditors: Amounts falling due within one year	11	(1,644)	(1,401)
Net current assets		59,678	43,937
Net assets		620,315	620,364
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		620,315	620,364
Total funds	12	620,315	620,364

The financial statements on pages 5 to 14 were approved by the trustees, and authorised for issue on 30 July 2026 and signed on their behalf by:

Liz Bremner-Smith (Oct 28, 2026 20:33:11 GMT)

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Mrs E J Bremner-Smith
Chairman and Trustee

1 Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

First Church of Christ, Scientist, Stratford upon Avon meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts.

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK tax purposes. Accordingly, the charity is exempt from taxation in respect of income or capital gains received to the extent that such income or gains are applied exclusively to charitable purposes.

Depreciation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Improvement to property	2.5% reducing balance
Furniture and equipment	15% reducing balance
Office equipment	33.33% straight line
Land and Building	Nil
Organ	Nil

Stock

Stock is valued at the lower of cost and estimated selling price less costs to complete and sell, after due regard for obsolete and slow moving stocks. Cost is determined using the first-in, first-out (FIFO).

2 Income from donations and legacies

	Unrestricted funds General £	Total funds £
Grants, including capital grants;		
Grants from other charities	16,996	16,996
Regular giving and capital donations	29,608	29,608
Total for 2025	46,604	46,604
Total for 2024	27,026	27,026

3 Income from charitable activities

	Unrestricted funds General £	Total funds £
Library sales	1,913	1,913
Total for 2025	1,913	1,913
Total for 2024	1,605	1,605

4 Investment income

	Unrestricted funds General £	Total funds £
Interest receivable and similar income;		
Interest receivable on bank deposits	103	103
Total for 2025	103	103
Total for 2024	89	89

5 Expenditure on charitable activities

	Note	Unrestricted funds General £	Total funds £
Library purchases		1,414	1,414
Wages and salaries		11,997	11,997
Staff pensions		173	173
Rates		412	412
Light, heat and power		2,969	2,969
Repairs and maintenance		3,443	3,443
Telephone and fax		901	901
Computer software and maintenance costs		477	477
Printing, postage and stationery		57	57
Trade subscriptions		432	432
Charitable donations		131	131
Sundry expenses		27	27
Cleaning		1,915	1,915
Advertising		250	250
Accountancy fees		1,044	1,044
Other services		4,596	4,596
Legal and professional fees		414	414
Bank charges		120	120
Insurance		1,907	1,907
Depreciation, amortisation and other similar costs		15,990	15,990
Total for 2025		48,669	48,669
Total for 2024		55,504	55,504

6 Taxation

The charity is a registered charity and is therefore exempt from taxation.

7 Tangible fixed assets

	Land and buildings £	Furniture and equipment £	Office equipment £	Improvement to property £	Organ £	Total £
Cost						
At 1 January 2025	15,045	23,454	804	636,890	800	676,993
Additions	-	-	199	-	-	199
At 31 December 2025	15,045	23,454	1,003	636,890	800	677,192
Depreciation						
At 1 January 2025	-	10,272	536	89,758	-	100,566
Charge for the year	-	1,977	334	13,678	-	15,989
At 31 December 2025	-	12,249	870	103,436	-	116,555
Net book value						
At 31 December 2025	15,045	11,205	133	533,454	800	560,637
At 31 December 2024	15,045	13,182	268	547,132	800	576,427

8 Stock

	2025	2024
	£	£
Stocks	3,939	2,977

9 Debtors

	2025	2024
	£	£
Prepayments	458	118

10 Cash and cash equivalents

	2025	2024
	£	£
Cash on hand	30	30
Cash at bank	56,895	42,213
	56,925	42,243

11 Creditors: amounts falling due within one year

	2025	2024
	£	£
Accruals	1,644	1,401

12 Funds

	Balance at 1 January 2025 £	Incoming resources £	Resources expended £	Balance at 31 December 2025 £
Unrestricted funds				
General	620,364	48,620	(48,669)	620,315

	Balance at 1 January 2024 £	Incoming resources £	Resources expended £	Balance at 31 December 2024 £
Unrestricted funds				
General	647,147	28,720	(55,503)	620,364

13 Analysis of net assets between funds

	Unrestricted funds General £	Total funds at 31 December 2025 £
Tangible fixed assets	560,637	560,637
Current assets	61,322	61,322
Current liabilities	(1,644)	(1,644)
Total net assets	620,315	620,315

	Unrestricted funds General £	Total funds at 31 December 2024 £
Tangible fixed assets	576,427	576,427
Current assets	45,338	45,338
Current liabilities	(1,401)	(1,401)
Total net assets	620,364	620,364

First Church of Christ, Scientist, Stratford upon Avon

Statement of Financial Activities by fund for the Year Ended 31 December 2025

	Total Unrestricted Funds 2025 £	Total Unrestricted Funds 2024 £
Income and Endowments from:		
Donations and legacies	46,604	27,026
Charitable activities	1,913	1,605
Investment income	103	89
Total income	48,620	28,720
Expenditure on:		
Charitable activities	(48,669)	(55,504)
Total expenditure	(48,669)	(55,504)
Net expenditure	(49)	(26,784)
Net movement in funds	(49)	(26,784)
Reconciliation of funds		
Total funds brought forward	620,364	647,147
Total funds carried forward	620,315	620,363

First Church of Christ, Scientist, Stratford upon Avon

Detailed Statement of Financial Activities for the Year Ended 31 December 2025

	Total 2025 £	Total 2024 £
Donations and legacies		
Collections	29,608	15,437
Grants - other agencies	16,996	10,612
Donated goods	-	977
	46,604	27,026
Charitable activities		
Library sales	1,913	1,605
	1,913	1,605
Investment income		
Interest on cash deposits	103	89
	103	89
Charitable activities		
Library purchases	(1,414)	(2,662)
Wages and salaries	(11,997)	(10,487)
Staff pensions	(173)	(43)
Rates	(412)	(249)
Light, heat and power	(2,969)	(2,713)
Repairs and maintenance	(3,443)	(9,562)
Telephone and fax	(901)	(831)
Computer software and maintenance costs	(477)	(291)
Printing, postage and stationery	(57)	(1,006)
Trade subscriptions	(432)	(308)
Charitable donations	(131)	(130)
Sundry expenses	(27)	(50)
Cleaning	(1,915)	(1,623)
Advertising	(250)	(78)
Accountancy fees	(1,044)	(914)
Other services	(4,596)	(5,617)
Legal and professional fees	(414)	(390)
Bank charges	(120)	(171)
Insurance	(1,907)	(1,756)
Depreciation of fixtures and fittings	(1,977)	(2,326)
Depreciation of office equipment	(335)	(268)
Depreciation on improvement to property	(13,678)	(14,029)
	(48,669)	(55,504)

FIRST CHURCH OF CHRIST, SCIENTIST, STRATFORD UPON AVON 2025 CHARITY ACCOUNT

Final Audit Report 2026-10-28

Created:	2026-07-30
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