

**Charity Registration No. 1143776 (England and Wales)**

**JOINT CHRISTIAN SCIENCE READING ROOM**

**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**

**FOR THE PERIOD ENDED 31 DECEMBER 2023**

# JOINT CHRISTIAN SCIENCE READING ROOM

## CONTENTS

	<b>Page</b>
Trustee' Annual Report	1 - 2
Accountants' report	3
Statement of Assets & Liabilities	4 - 5
Notes to the Financial Statements	6 - 8

## JOINT CHRISTIAN SCIENCE READING ROOM

Trustees' Annual Report for the year ended 31 December 2023

### Structure, Governance and Management

The Joint Christian Science Reading Room, whose contact address is: 52-54 King's Road, Reading Berkshire, RG1 3AA, is a registered charity number 1143776, and is governed by its constitution adopted in February 2013 and last amended in June 2018.

The Trustees act as the Management Committee, which consists of up to ten persons elected annually by the members of the organisation from among their number.

During the year to 31 December 2022 the Trustees were:

John Lardge (Chairman)	Joanna Bowley Laycock
Gay Bryant-Flatt	Edwin de Leon
Susan de Leon	Timothy Twinn
Susan Thomas	

### OBJECTIVES AND ACTIVITIES

As stated in the constitution, the purpose of the Joint Christian Science Reading Room UK is the public promotion of the practical healing method known as Christian Science, in accordance with the Manual of The First Church of Christ, Scientist, in Boston, Massachusetts, USA. It carries this out under the Manual provisions of Article XXI concerning the operation of Reading Rooms. Under this provision it is listed in The Christian Science Journal as a Joint Christian Science Reading Room.

The main activity is the sale and distribution of "Science and Health with key to the Scriptures" by Mary Baker Eddy and other publications from the Christian Science Publishing Society. This is carried out through the UK Online Reading Room website, books, Christian Science magazines and other products ordered online are mailed to customers in the UK and abroad by the specialist stock-holding firm, My Warehouse. All the stock holding, and sales management is handled by that firm.

The Online Christian Science Reading Room remained open during the lockdown periods in 2021 when other Christian Science Reading Rooms had to close. Being primarily web-based it continues to be open round the clock supporting Christian Science organisations and customers with sales and services.

The Trustees employ a salaried Librarian, Administrator, Technical Assistant, and a Digital Services Manager to manage key functions of the Charity. This includes operating the website and acting as an information centre for queries about Christian Science, its publications, and activities, particularly in the UK.

The Trustees use various freelance persons and firms for website maintenance, development, and management. General management functions are carried out voluntarily by Trustees and members. The Trustees have continued to organise the live-streaming of Christian Science lectures and other events, including concerts, when requested by various Christian Science churches and with the approval of the lecturers concerned, who are all members of the Christian Science Board of Lectureship. Further top quality equipment was acquired in the year to extend the availability and reliability of the live-streaming and to develop video-making for Christian Science events.

## JOINT CHRISTIAN SCIENCE READING ROOM

### OBJECTIVES AND ACTIVITIES *continued*

Advice and support was also provided to any churches wishing to live stream their services during the time that services and meetings in buildings were not possible.

The Trustees also continued to offer expert assistance in creating and upgrading websites of individual Christian Science Churches in the UK.

They also continued to offer the installation of remotely managed display screens for windows of Christian Science Reading Rooms. These high quality screens show revolving posters and notices of Christian Science information's and activities.

### PUBLIC BENEFIT

As information and activities of the Charity are clearly displayed on its website, and are available to the public, the trustees are satisfied that they have fully complied with the Charity Commission guidance on public benefit.

### FINANCIAL REVIEW

The financial affairs of the Charity for the year ended 31 December 2023 are shown in the attached Accounts, which have been prepared on a Receipts and Payments basis in accordance with Section 130 of the Charities Act 2011.

All donations and contributions to the funds are considered to be "unrestricted" and are recorded as such in the Accounts.

The Trustees, having full consideration of the requirement for charities to hold Reserves Funds, consider that the level of funds at the end of the financial year are appropriate to meet current and future planned activities.

.....  
(For and on Behalf of the Trustees)

.....  
Date

# JOINT CHRISTIAN SCIENCE READING ROOM

## ACCOUNTANT'S REPORT

### To the members of the Joint Christian Science Reading Room UK

I report on the Accounts of the Charity, registered number 1143776 for the year ended 31 December 2023.

The Charity Trustees consider that an audit is not required for the 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:

- examine the accounts (under section 145 of the Act),
- to follow the procedure laid down in the General Directions given by the Charity Commission (under section 145 (5) (b) of the act, and
- to state whether particular matters have come to my attention.

My examination was carried out in accordance with 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 records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as Trustees concerning any such matters. The procedure undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the accounts.

In the course of my examination, no matter has come to my attention, which gives me reasonable cause to believe that in, any material respect, the Members have no met the requirements to ensure that:

- proper accounting records are kept (in accordance with section 130 of the Act); and
- accounts are prepared which agree with the accounting records and comply with in accounting requirements of the Act; or

to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

.....  
Geraldine Coates Accounting  
Robson House  
Chapel Street  
Honiton  
EX14 1EU

.....  
Date

## JOINT CHRISTIAN SCIENCE READING ROOM

### Closing Balances on Accounts

	2023	2023	2022	2022
	£	£	£	£
<b>Bank Accounts</b>				
CAF Current Account				
Movement in Year	4,489			
Balance C/f		5,610		1,121
CAF ORR				
Movement in Year	615			
Balance C/f		1,722		1,107
CAF Gold				
Movement in Year	8,364			
Balance C/f		147,749		139,385
Stripe				
Movement in Year	( 7,590)			
Balance C/f		( 7,562)		28
Paypal				
Movement in Year	( 80)			
Balance C/f		-		80
	<b>5,798</b>	<b>147,519</b>		<b>141,721</b>

## JOINT CHRISTIAN SCIENCE READING ROOM

### STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2023

	2023	2022
	£	£
<b>MONETARY ASSETS</b>		
Value of funds brought forward at 1 <sup>st</sup> Jan 2022	141,721	162,271
Surplus of Income for the Year	( 5,798)	( 20,550)
Value of funds carried forward at 31 <sup>st</sup> Dec 2023	<b>147,519</b>	<b>141,721</b>
	=====	=====
Represented by:		
Bank Accounts:		
CAF Current Account	5,610	1,121
CAF ORR	1,722	1,107
CAF Gold	147,749	139,385
Stripe	( 7,562)	28
Paypal	-	80
	<b>147,519</b>	<b>141,721</b>
	=====	=====
Other Assets		
Stock at Cost	25,606	18,644
Display, Filming & Technical Equipment	77,440	69,533
Debtors	1,171	-
	<b>104,216</b>	<b>88,177</b>
	=====	=====
Current Liabilities		
Creditors	4,249	-
	<b>4,249</b>	-
	=====	=====
<b>TOTAL ASSETS</b>	<b>255,048</b>	<b>229,898</b>
<b>RESERVES</b>		
Reserves Account	249,250	269,800
Total Surplus/(Deficit) for the Year	5,798	( 20,550)
	<b>255,048</b>	<b>229,898</b>

Approved by the Trustees on ..... and signed on their behalf by:

..... Trustee

..... Trustee

**JOINT CHRISTIAN SCIENCE READING ROOM  
YEAR ENDED 31 DECEMBER 2023**

**RECEIPTS AND PAYMENTS ACCOUNT**

	2023	2022	2021
	£	£	£
<b><u>Online Reading Room Activity</u></b>			
<b>Income:</b>			
Online & Sundry Other Sales	9,135	11,339	12,449
Donations for Google Adwords	-	155	315
Donations from Churches	<u>33,008</u>	<u>28,716</u>	<u>30,958</u>
	42,143	40,210	43,721
<b>Expenditure:</b>			
Stock Purchases	6,962	4,015	6,722
Google Adwords	328	-	15
Employee Salaries & Employer Costs	64,460	50,253	29,886
Social Media Fees	100	1,813	924
My Warehouse Charges	2,605	2,310	3,427
Website & General Running Costs	1,141	2,450	2,264
Journal Card & Other Advertising	<u>480</u>	<u>344</u>	<u>317</u>
	76,074	61,186	43,555
<b>Surplus/(Deficit)</b>	<b>( 33,932)</b>	<b>( 20,976)</b>	<b>167</b>
<b><u>Livestreaming &amp; Video Production of Events</u></b>			
<b>Income:</b>			
Donations from Churches for Streaming Costs	19,602	6,525	19,229
<b>Expenditure:</b>			
Livestreaming Expenditure	<u>24,262</u>	<u>12,353</u>	<u>19,581</u>
<b>Surplus/(Deficit)</b>	<b>( 4,660)</b>	<b>( 5,828)</b>	<b>( 352)</b>
<b><u>Website Design and Management for Churches</u></b>			
<b>Income:</b>			
Fees for Website Creation and Management	3,181	2,175	1,750
<b>Expenditure:</b>			
Development Costs	<u>722</u>	<u>634</u>	<u>864</u>
<b>Surplus/(Deficit)</b>	<b>2,459</b>	<b>1,541</b>	<b>886</b>
<b><u>Reading Room Remotely Managed Display Screens</u></b>			
<b>Income:</b>			
Installation Fees from Churches (Incl Mgt Fees)	3,245	23,910	16,116
<b>Expenditure:</b>			
Equipment, Installation & Development Costs	<u>-</u>	<u>11,329</u>	<u>30,357</u>
<b>Surplus/(Deficit)</b>	<b>3,245</b>	<b>12,581</b>	<b>( 14,241)</b>



**JOINT CHRISTIAN SCIENCE READING ROOM  
YEAR ENDED 31 DECEMBER 2023**

**RECEIPTS AND PAYMENTS ACCOUNT *continued***

	2023	2022	2021
	£	£	£
<b><u>Equipment Acquisitions</u></b>			
Equipment Purchases in Year	7,907	11,783	8,735
<b><u>General Income &amp; Expenditure</u></b>			
<b>Income:</b>			
General Donations	13,758	8,640	18,774
Grants from Trust Brit	40,216	14,142	-
Interest	1,386	527	16
Gift Aid Refunds	<u>-</u>	<u>184</u>	<u>696</u>
	<b>55,360</b>	<b>23,493</b>	<b>19,486</b>
<b>Expenditure:</b>			
Events	1,483	15,240	3,493
Meetings	3,085	1,368	3,147
Insurance	1,120	1,008	966
Professional Fees	1,900	675	277
Miscellaneous	564	-	990
Mailing & Office	218	1,083	400
Bank Charges	<u>397</u>	<u>204</u>	<u>222</u>
	<b>8,767</b>	<b>19,578</b>	<b>9,855</b>
<b>Surplus/(Deficit)</b>	<b>46,593</b>	<b>3,915</b>	<b>9,631</b>
<b>TOTAL RECEIPTS</b>	<b>123,530</b>	<b>96,313</b>	<b>100,302</b>
<b>TOTAL EXPENDITURE</b>	<b>117,732</b>	<b>116,863</b>	<b>112,947</b>
<b>TOTAL SURPLUS/(DEFICIT)</b>	<b>5,798</b>	<b>( 20,550)</b>	<b>( 12,645)</b>

**JOINT CHRISTIAN SCIENCE READING ROOM**  
**YEAR ENDED 31 DECEMBER 2023**

**RECEIPTS AND PAYMENTS ACCOUNT *continued***

	<b>2023</b>	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>RECEIPTS</b>			
<b>Income:</b>			
Church Websites	3,181	2,175	1,750
Donations – General	13,758	8,640	18,774
Donations – Google Adwords	-	155	315
Donations – Livestreaming	19,602	6,525	19,229
Donations – ORR	33,008	28,716	30,958
Donations – Trust Brit/ Westminster	40,216	14,142	-
Gift Aid Refunds	-	184	696
Interest	1,386	527	16
Online Sales	9,135	11,339	12,449
RR Screens	<u>3,245</u>	<u>23,910</u>	<u>16,116</u>
	<b>123,530</b>	<b>96,313</b>	<b>100,302</b>
<b>Expenditure:</b>			
Advertising	480	344	317
Church Websites	722	634	864
Google Adwords	328	-	15
Liberians, Admin & Tech	64,460	50,253	29,886
Livestreaming	24,262	12,353	19,581
My Warehouse Charges	2,605	2,310	3,427
ORR Website	49	1,623	104
Professional Fees	-	-	360
RR Screens	-	11,329	30,357
Running Costs	1,092	491	1,180
Shopify Fees	-	336	980
Social Media	<u>100</u>	<u>1,813</u>	<u>924</u>
	<b>94,096</b>	<b>81,486</b>	<b>87,995</b>
<b>Stock &amp; Equipment</b>			
Equipment	7,907	11,783	8,735
Stock	<u>6,962</u>	<u>4,015</u>	<u>6,722</u>
	<b>14,869</b>	<b>15,798</b>	<b>15,457</b>
<b>Running Costs</b>			
Bank Charges	397	204	222
Events	1,483	15,240	3,493
Insurance	1,120	1,008	966
Meetings	3,085	1,368	3,147
Professional Fees	1,900	675	277
Stationery, Postage & Other	218	1,083	400
Miscellaneous	<u>564</u>	<u>-</u>	<u>990</u>
	<b>8,767</b>	<b>19,578</b>	<b>9,495</b>
<b>TOTAL EXPENDITURE</b>	<b>117,732</b>	<b>116,863</b>	<b>112,947</b>
<b>TOTAL SURPLUS/(DEFICIT)</b>	<b>5,798</b>	<b>( 20,550)</b>	<b>( 12,645)</b>