

Charity number 1108429

**Report of the Trustees and the
Unaudited Financial Statements for the
Year Ended 31 December 2020
for
Christian Science Committee for "Focus"**



Events for young
people interested
in **Christian Science**

Report of the Trustees for the Christian Science Committee for "Focus"

for the Year Ended 31 December 2020

The trustees present their report with the financial statements of the charity for the year ended 31 December 2020. The trustees have adopted the provisions of 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 2015).

1 OBJECTIVES AND ACTIVITIES

1.1 Objectives and aims

The constitution and rules state that the Christian Science Committee for "Focus" was established to: 'promote the understanding and application of the Christian Science religion by the holding of meetings for young people and the provision of other activities which foster among young people an awareness and an appreciation of the values and teachings of Christian Science and which encourage the practical application thereof.'

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

1.2 Significant Activities

During 2020 there were two main activities:

- JUNIOR FOCUS: Fun on-line zoom meetings were shared along with Crystal Lakes own online activities. Junior Focus also held a fancy dress event at the end of October half term.
- MINI-FOCUS: Participants engaged in a 40 min lecture and subsequent discussion groups held on-line over a weekend in October 2020. The Mini-Focus Sunday service was streamed from High Wycombe, and many remained on-line for "chats" afterwards. Talks and discussion groups worked very well on Zoom and this technology could be useful for future occasions

These meetings and activities were designed to encourage stronger spiritual understanding and moral clarity in the participants. This supports their ability to contribute constructively to wider society as thoughtful and engaged citizens. (There were no 'in person' activities in 2020 because of restrictions arising from the Pandemic.)

1.3 Public benefit

To advance the teachings of Christian Science as found in the Bible and in “Science and Health with Key to the Scriptures” by Mary Baker Eddy, the discoverer and founder of Christian Science.

2 FINANCIAL REVIEW

2.1 Financial position

The events held during the year were substantially financed by donations. The consolidated reserves carried forward at 31st December 2020 are £587,899. It is the policy of Focus that unrestricted funds are designated for specific use by each of the three committees managing the individual events run by the charity (Focus, Mini-Focus and Junior Focus.) The constitution and rules permit the trustees to spend the income and surplus funds of the charity in the furtherance of the objectives of the charity.

The trustees have assessed the major operational risks to which the charity is exposed and are satisfied systems are in place to mitigate exposure to these risks and, in particular, with reference to children under 16 years of age.

The trustees have taken action in 2020 to spread the charity’s cash reserves across different banks to ensure compliance with and protection of the FSCS.

3 FUTURE PLANS

Mini-Focus held a weekend of “in-person” fellowship at Aldwick in August 2021 and are planning a similar event to be held at High Wycombe in late October 2021.

Junior Focus was unable to organize the customary two-week attendance at Crystal Lakes in the Summer of 2020 because of ongoing travel restrictions caused by the Pandemic but is planning to have a weekend of activities and “in-person” re-connection for Junior Focus participants in late October 2021 at Leckhampton.

The Mini-Focus Committee in conjunction with The First Church of Christ, Scientist in Boston, Massachusetts is organizing a Church Summit Meeting planned for the weekend of Friday 28th to Sunday 30th October 2022 to be held at the BCEC in Birmingham. This will include lectures, workshops, and discussion groups relevant to the study, understanding and practice of Christian Science. The Summit will be open to all ages, and nursery facilities will be provided to support families with very young children who wish to attend.

The next “main” Focus event is scheduled for 23rd July to 2nd August 2023 and will be held at the Duchy Campus of Cornwall College in Stoke Climsland. This will be a 12-day residential camp for those interested in Christian Science aged 15 to 30 years. Activities will include lectures on Christian Science followed up by discussion groups and workshops. There will also be a wide range of recreational activities designed to broaden the experience of participants, develop their creativity and spirituality, and give them opportunities to put their study of Christian Science into practice

4 STRUCTURE, GOVERNANCE AND MANAGEMENT

4.1 Governing document

The Christian Science Committee for "Focus" is governed by the Constitution and Rules dated April 2004, as updated 15 April 2016. The constitution sets out the objects of the committee and the way in which it operates. The trustees act collectively to implement the events that are arranged, and the day-to-day management is handled by the chair, secretary, treasurer, and designated trustees.

4.2 Recruitment and appointment of new trustees

The existing trustees consider nominations of individuals, who are practising Christian Scientists known at least to several trustees. The nomination is discussed in committee and then a vote taken which is required to be unanimous.

Existing trustees elect replacement trustees as necessary, and a review of appointments is required every four years. Officers of the Charity arrange the induction of new trustees as they take up their appointments. New trustees are provided with the Constitution and Rules, the latest accounts and advised of their legal obligations.

4.3 Trustees' Appointments

- Karen Gould was appointed as a Trustee with effect from 9 November 2020.
- Margaret Perry-Scott was appointed as a Trustee with effect from 9 November 2020.

5 REFERENCE AND ADMINISTRATIVE DETAILS

- Registered Charity number: 1108429
- Principal address: Mulberry Place
29 Aldwick Avenue
Aldwick
West Sussex
PO21 3AQ

Independent Examiner's Report on the Accounts

Report to the trustees of Christian Science Committee for "Focus" on the accounts for the year ended 31 December 2020 set out on pages 7 to 15.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

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

Basis of independent examiner's statement

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 the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent Examiner's Statement

In connection with my examination, no matter has come to my attention which gives me reasonable cause to believe that in, any material respect, the requirements:

- to keep accounting records in accordance with section 130 of the Charities Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act have not been met; or
- to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed:

Date:

Name:

Andrew Gadoros

Relevant
professional
qualification(s) or
body (if any):

FCA

Address:

ABG Accountancy

The Quadrant Centre

Limes Road, Weybridge

Surrey, KT13 8DH

Statement of Financial Activities

	Note	Unrest- ricted Funds 2020	Total Funds 2020	Unrest- ricted Funds 2019	Total Funds 2019
Income and endowments					
Donations and legacies	3	40,430	40,430	19,061	19,061
Charitable activities	4	200	200	5,293	5,293
		<u>40,630</u>	<u>40,630</u>	<u>24,354</u>	<u>24,354</u>
<i>Investment income:</i>					
Interest received		786	786	193	193
Total income		<u>41,416</u>	<u>41,416</u>	<u>24,547</u>	<u>24,547</u>
Expenditure					
Charitable activities		5,789	5,789	55,019	55,019
Other		2,961	2,961	2,324	2,324
Total Expenditure		<u>8,750</u>	<u>8,750</u>	<u>57,343</u>	<u>57,343</u>
Net movement in funds for the year		32,666	32,666	(32,796)	(32,796)
Funds b/fwd		555,233	555,233	588,029	588,029
Funds c/fwd		<u>587,899</u>	<u>587,899</u>	<u>555,233</u>	<u>555,233</u>

Balance Sheet as at 31 December 2020

		2020	2020	2019	2019
	Notes	£	£	£	£
Current assets					
Debtors	7	24,872		24,746	
Cash and bank balances		565,251		532,047	
Total current assets		<u>590,123</u>		<u>556,793</u>	
Current liabilities					
Amounts falling due within one year	8	(2,224)		(1,560)	
Net current assets		<u></u>	587,899	<u></u>	555,233
Total assets less current liabilities			<u>587,899</u>		<u>555,233</u>
Long term liabilities			-		-
Total funds carried forward			<u><u>587,899</u></u>		<u><u>555,233</u></u>

Represented by:

The funds of the charity 9

Unrestricted funds:

Focus	271,314	272,121
Mini Focus	129,233	129,581
UK Summit	57,476	23,746
Junior Focus	129,876	129,785
Total charity funds	587,899	555,233

The financial statements were approved by the Board of Trustees on
..... and were signed on its behalf by:

.....

Rear Admiral H W Rickard CBE – Trustee

.....

Mr C T Howard Trustee

Notes on the accounts

1 Accounting Policies

The principal accounting policies adopted in the preparation of the financial statements are as follows:

Basis of preparation

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 (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Christian Science Committee for "Focus" meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

Preparation of the accounts on a going concern basis

It is assumed that the charity as a going concern, it has sufficient available resources (financial, volunteers and support) to continue the operations that it carries out at present and those that are planned for the foreseeable future.

Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item of income have been met, it is probable that the income will be received, and the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received, and the amount can be measured reliably and is not deferred.

Donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), the general volunteer time of the staff and trustees is not recognised.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

Fund accounting

Unrestricted funds are available for use in accordance with the charitable objectives at the discretion of the trustees unless the funds have been designated for other purposes.

Unrestricted funds are designated between the three events run by the charity, and one run with the co-operation and support of our worldwide church organisation. All have separately managed bank accounts.

Restricted funds can only be used for particular restricted purposes within the objectives of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Expenditure and irrecoverable VAT

Liabilities are recognised as expenditure 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of the resources.

The charity is not registered for VAT and irrecoverable VAT on expenditure is charged as a cost against the activity for which that expenditure was incurred.

Taxation

The charity is exempt from tax on its charitable activities.

Debtors

Trade and other debtors are recognised at the settlement amount due. Prepayments are valued at the amount prepaid.

Cash at bank and in hand

Cash at bank and cash in hand includes all bank and Building Society accounts and cash on hand.

Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value.

2 Legal status of the charity

The charity is an independent charity, registered at the Charity Commission under Charity Number 1108429.

3 Donations and legacies

	2020	2019
Donations	40,430	19,061

4 Income from charitable activities

	2020	2019
Fees	200	5,290
Other	-	-
	200	5,293

5 Support costs

	2020	2019
Governance costs	960	1,260

6 Trustees' remuneration and benefits

There were no trustees' remuneration or other benefits for the year ended 31 December 2020 or for the year ended 31 December 2019.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2020 nor for the year ended 31 December 2019.

7 Debtors

	2020 £	2019 £
Other debtors and prepayments	24,872	24,746
	<u>24,872</u>	<u>24,746</u>

Prepayments at 31 December 2020 consist largely of deposits paid in advance in respect of the UK Summit originally scheduled to be held in 2020. Due to the effects of Covid-19, this summit has been postponed until 2022 and the deposits have been rolled over.

8 Creditors due within one year

	2020 £	2019 £
Other creditors and accruals	2,224	1,560
	<u>2,224</u>	<u>1,560</u>

9 Movement in funds

	At 1.1.20	Net movement in funds	Transfers between funds	At 31.12.20
Unrestricted funds				
Focus	272,121	(307)	-	271,314
Mini Focus	129,581	(348)	-	129,233
UK Summit	23,746	33,730	-	57,476
Junior Focus	129,785	91	-	129,876
Total funds	<u>555,233</u>	<u>32,666</u>	<u>-</u>	<u>587,899</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
Unrestricted funds			
Focus	2,246	(3,053)	(807)
Mini Focus	480	(828)	(348)
UK Summit	36,031	(2,301)	33,730
Junior Focus	2,659	(2,568)	91
Total funds	<u>41,416</u>	<u>(8,750)</u>	<u>32,666</u>

	At 1.1.19	Net movement in funds	Transfers between funds	At 31.12.19
Unrestricted funds				
Focus	268,655	3,466	-	272,121
Mini Focus	155,666	(2,339)	(23,746)	129,581
UK Summit	-	-	23,746	23,746
Junior Focus	163,708	(33,923)	-	129,785
Total funds	<u>588,029</u>	<u>(32,796)</u>	<u>-</u>	<u>555,233</u>

Year ended 31.12.19	Incoming resources	Resources expended	Movement in funds
Unrestricted funds			
Focus	9,075	(5,609)	3,466
Mini Focus	8,362	(10,701)	(2,339)
UK Summit	-	-	-
Junior Focus	7,110	(41,033)	(33,923)
Total funds	<u>24,547</u>	<u>(57,343)</u>	<u>(32,796)</u>

Combined, current year and prior year movement is as follows

	At 1.1.19	Net movement in funds	Transfers between funds	At 31.12.20
Unrestricted funds				
Focus	268,655	2,659	-	271,314
Mini Focus	155,666	(2,687)	(23,746)	129,233
UK Summit	-	33,730	23,746	57,476
Junior Focus	163,708	(33,832)	-	129,876
Total funds	<u>588,029</u>	<u>(130)</u>	<u>-</u>	<u>587,899</u>

	Incoming resources	Resources expended	Movement in funds
Unrestricted funds			
Focus	11,321	(8,662)	2,659
Mini Focus	8,842	(11,529)	(2,687)
UK Summit	36,031	(2,301)	33,730
Junior Focus	9,769	(43,601)	(33,832)
Total funds	<u>65,963</u>	<u>(66,093)</u>	<u>(130)</u>

10 Related party disclosures

During the year the charity paid Mrs Margaret Perry Scott, a trustee, £460 for the provision of website design services.

There were no related party transactions for the year ended 31 December 2019.

**Detailed Statement of Financial Activities for the Year Ended 31
December 2020**

	31.12.20	31.12.19
Donations and legacies		
Donations	40,430	19,061
Investment income		
Interest receivable	786	193
Charitable activities		
Fees	200	5,293
Other	-	-
	<u>200</u>	<u>5,293</u>
Total incoming resources	41,416	24,547
Expenditure		
Charitable activities		
Accommodation	-	31,004
Activity costs	2,049	1,467
Advertising	-	442
Travel	164	15,762
Speakers' travel and expenses	-	60
Practitioners and nurses	1,450	3,820
Donations	-	250
Insurance	494	954
	<u>4,157</u>	<u>53,759</u>
Other		
Printing, postage and stationery	2,098	574
Staff training	-	576
Other admin costs	1,073	1,147
Bank charges	462	27
	<u>3,633</u>	<u>2,324</u>
Support costs		
Governance costs		
Accountancy	960	1,260
Total resources expended	8,750	57,343
Net income	32,666	(32,796)