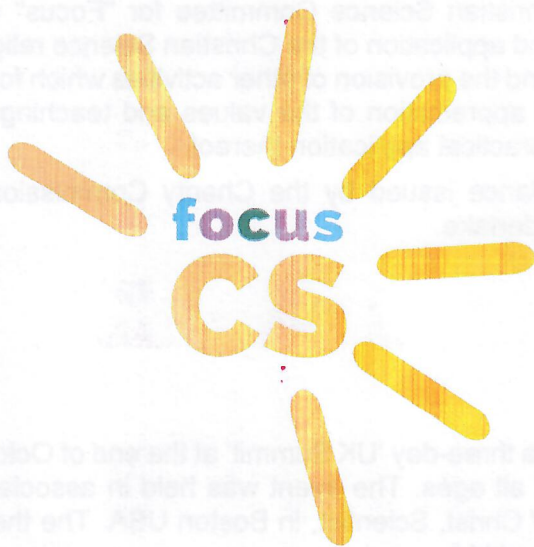
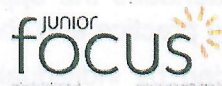


Charity number 1108429

**Report of the Trustees and the
Unaudited Financial Statements for the
Year Ended 31 December 2022
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 2022

The trustees present their report with the financial statements of the charity for the year ended 31 December 2022. 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

1.2.1 UK Summit 2022

In 2022, the Mini Focus committee organised a three-day 'UK Summit' at the end of October 2022, in Birmingham, UK, for participants of all ages. The event was held in association with The Mother Church, The First Church of Christ, Scientist, in Boston USA. The theme of the weekend was "You are the light of the world."

This event was designed to reignite, and encourage engagement with, personal practice of Christian Science, church (in its widest meaning), and engagement in active prayer to bring about healing results for the world. The weekend was divided into these three areas, and included separate simultaneous programs for children, young people and adults, and also for individuals joining online.

Lectures and workshops lead by individuals from the Christian Science Board of Lectureship and employees of The First Church of Christ, Scientist, in Boston, gave structure to the weekend and provided fresh inspiration on all areas of Christian Science practice. Workshops gave attendees the opportunity to share experiences and present questions about study, healing practice and church in a mutually supportive environment.

The Summit was well-attended by individuals from many countries, including the UK,

Ireland, France, Switzerland, Germany, and the US. Fruitage and feedback from the event spoke of attendees feeling a renewed connection with church and fellow Christian Scientists, and how they would take new ideas and inspiration from the weekend back to their branch churches for further discussion.

Many of the sessions were recorded and afterwards made available to attendees. The committee heard reports of 'watch parties' of these recordings where a number of branch churches met together to view the recordings. This event was valuable in that there had not been a Summit of this kind in the UK for several years. Many people ended the weekend expressing enthusiasm for the next one.

1.2.2 Junior Focus

In 2022, Junior Focus financially supported travel and camp fees for a family dedicated to Christian Science to attend Crystal Lake Camps 'August Family Camp' in Pennsylvania, USA. The eldest child was nearing the age for the principal Junior Focus activity - a chaperoned trip to CLC summer youth session - and the parents wished to experience family camp as well. Attending as a family gave the parents the opportunity to benefit from the wider sense of global church family, and to be in a setting that actively encouraged living, applying and growing in understanding of Christian Science.

1.2.3 Main Focus

No Main Focus event was held during 2022. The event originally planned for 2021 and postponed due to the Covid pandemic is scheduled to be held in July 2023.

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 from churches and individuals and grant aid from bodies established to support and promote the Christian Science movement. The consolidated reserves carried forward at 31st December 2022 are £575,988. 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 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, with reference to children under 18 years of age.

The trustees have maintained the spread of the charity's cash reserves across different UK banks to ensure compliance with, and protection under, the UK Government's Financial Services Compensation Scheme (FSCS).

3 FUTURE PLANS

No Mini-Focus events are planned for 2023, as in 2023 a Main Focus 7-day event will be held in July at Bicton College, near Budleigh Salterton, East Devon.

The Junior Focus sub-committee is actively considering whether to support the usual chaperoned visit to Crystal Lakes Camps (CLC) in 2023, in addition to the charity organizing Main Focus 2023. Previously, the CLC trip was not held in a Main Focus year in order to encourage attendance at the Main Focus event. However, given the discontinuity engendered by the covid pandemic for the Junior Focus age-group, the committee feel it may be worthwhile running both events in 2023.

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 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.

Following the UK Summit, the trustees were saddened to learn of the passing of the Focus Chair of Trustees, Rear Admiral Hugh Rickard in November 2022. The remaining trustees owe much gratitude for his wise leadership, commitment, and vision for Focus. Following discussions, the trustees elected Helen de Leon as a trustee, and subsequently elected her as Chair.

4.3 Trustees during the year 2022

- Helen de Leon (appointed 29.11.2022)
- Rebecca Kent (appointed 29.11.2022)
- Hugh Rickard (passed away 10.11.2022)
- Karen Gould
- Margaret McElfresh
- Edwin de Leon
- Jeremy Batchelor
- Tricia Rickard
- Colin Howard

- Robert Longman.

5 REFERENCE AND ADMINISTRATIVE DETAILS

- Registered Charity number: 1108429
- Principal address: Tythe Barn
Bassetbury Lane
High Wycombe
Buckinghamshire
HP11 1QX

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 2022 set out on pages 7 to 14.

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

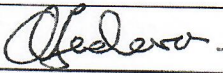
My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures 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:

21.5.24

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 2022	Total Funds 2022	Unrest- ricted Funds 2021	Total Funds 2021
Income and endowments					
Donations and legacies	3	52,545	52,545	9,367	9,367
Grants received		98,565	98,565	-	-
Charitable activities	4	16,980	16,980	146	146
		<u>168,090</u>	<u>168,090</u>	<u>9,513</u>	<u>9,513</u>
<i>Investment income:</i>					
Interest received		2,538	2,538	4,319	4,319
Total income		<u>170,628</u>	<u>170,628</u>	<u>13,832</u>	<u>13,832</u>
Expenditure					
Charitable activities		181,933	181,933	6,504	6,504
Other		5,710	5,710	2,224	2,224
Total Expenditure		<u>187,643</u>	<u>187,643</u>	<u>8,728</u>	<u>8,728</u>
Net movement in funds for the year		(17,015)	(17,015)	5,104	5,104
Funds b/fwd		593,003	593,003	587,899	587,899
Funds c/fwd		<u>575,988</u>	<u>575,988</u>	<u>593,003</u>	<u>593,003</u>

Balance Sheet at 31 December 2022

	Notes	2022 £	2022 £	2021 £	2021 £
Current assets					
Debtors	7	1,500		24,872	
Cash and bank balances		576,848		570,211	
Total current assets		<u>578,348</u>		<u>594,983</u>	
Current liabilities					
Amounts falling due within one year	8	(2,360)		(1,980)	
Net current assets			<u>575,988</u>		<u>593,003</u>
Total assets less current liabilities			<u>575,988</u>		<u>593,003</u>
Long term liabilities			-		-
Total funds carried forward			<u>575,988</u>		<u>593,003</u>

Represented by:

The funds of the charity 9

Unrestricted funds:

Focus	300,107	272,557
Mini Focus	131,117	130,601
UK Summit	21,189	57,476
Junior Focus	123,575	132,369
Total charity funds	575,988	593,003

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

H. de Leon 23rd July 2024
Mrs Helen de Leon Chair

 23rd July 2024
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

	2022	2021
Donations	52,545	9,367

4 Income from charitable activities

	2022	2021
Fees	16,980	146
Other	-	-
	16,980	146

5 Support costs

	2022	2021
Governance costs	1,080	1,020

6 Trustees' remuneration and benefits

There were no trustees' remuneration or other benefits for the year ended 31 December 2022 or for the year ended 31 December 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2022 nor for the year ended 31 December 2021.

7 Debtors

	2022 £	2021 £
Other debtors and prepayments	1,500	24,872
	1,500	24,872

Prepayments at 31 December 2021 included deposits paid in advance in respect of the UK Summit originally scheduled to be held in 2021. Due to the effects of Covid-19, this summit was postponed until 2022 and the deposits rolled over and released in that year.

8 Creditors due within one year

	2022 £	2021 £
Other creditors and accruals	2,360	1,980
	2,360	1,980

9 Movement in funds

	At 01.01.22	Net movement in funds	Transfers between funds	At 31.12.22
Unrestricted funds				
Focus	272,557	27,550	-	300,107
Mini Focus	130,601	516	-	131,117
UK Summit	57,476	(36,287)	-	21,189
Junior Focus	132,369	(8,794)	-	123,575
Total funds	<u>593,003</u>	<u>(17,015)</u>	<u>-</u>	<u>575,988</u>

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

	Incoming resources	Resources expended	Movement in funds
Unrestricted funds			
Focus	34,192	6,642	27,550
Mini Focus	516	-	516
UK Summit	135,180	171,467	(36,287)
Junior Focus	740	9,534	(8,794)
Total funds	<u>170,628</u>	<u>187,643</u>	<u>(17,015)</u>

	At 01.01.21	Net movement in funds	Transfers between funds	At 31.12.21
Unrestricted funds				
Focus	271,314	1,243	-	272,557
Mini Focus	129,233	1,368	-	130,601
UK Summit	57,476	-	-	57,476
Junior Focus	129,876	2,493	-	132,369
Total funds	<u>587,899</u>	<u>5,104</u>	<u>-</u>	<u>593,003</u>

Year ended 31.12.2021 Unrestricted funds	Incoming resources	Resources expended	Movement in funds
Focus	4,563	3,320	1,243
Mini Focus	2,212	844	1,368
UK Summit	-	-	-
Junior Focus	7,057	4,564	2,493
Total funds	<u>13,832</u>	<u>8,728</u>	<u>5,104</u>

Combined, current year and prior year movement is as follows

	At 01.01.21	Net movement in funds	Transfers between funds	At 31.12.22
Unrestricted funds				
Focus	271,314	28,793	-	300,107
Mini Focus	129,233	1,884	-	131,117
UK Summit	57,476	(36,287)	-	21,189
Junior Focus	129,876	(6,301)	-	123,575
Total funds	587,899	(11,911)	-	575,988

	Incoming resources	Resources expended	Movement in funds
Unrestricted funds			
Focus	38,755	9,962	28,793
Mini Focus	2,728	844	1,884
UK Summit	135,180	171,467	(36,287)
Junior Focus	7,797	14,098	(6,301)
Total funds	184,460	196,371	(11,911)

10 Related party disclosures

There were no related party transactions for the year ended 31 December 2022 or for the previous year.

**Detailed Statement of Financial Activities for the Year Ended 31
December 2022**

	31.12.22	31.12.21
Donations and legacies		
Donations	52,545	9,367
Grants received	98,565	-
Investment income		
Interest receivable	2,538	4,319
Charitable activities		
Fees	16,980	146
Other	-	-
	<u>16,980</u>	<u>146</u>
Total incoming resources	170,628	13,832
Expenditure		
Charitable activities		
Accommodation	95,804	-
Activity costs	6,991	4,436
Event support costs	61,651	-
Advertising	260	120
Travel	5,504	173
Speakers' travel and expenses	6,873	-
Practitioners and nurses	4,440	1,475
Insurance	410	300
	<u>181,933</u>	<u>6,504</u>
Other		
Printing, postage and stationery	936	-
Telephone	464	-
IT and computer costs	2,589	-
Other admin costs	63	609
Bank charges	578	595
	<u>4,630</u>	<u>1,204</u>
Support costs		
Governance costs		
Accountancy	1,080	1,020
Total resources expended	187,642	8,728
Net (deficit) / surplus	(17,015)	5,104