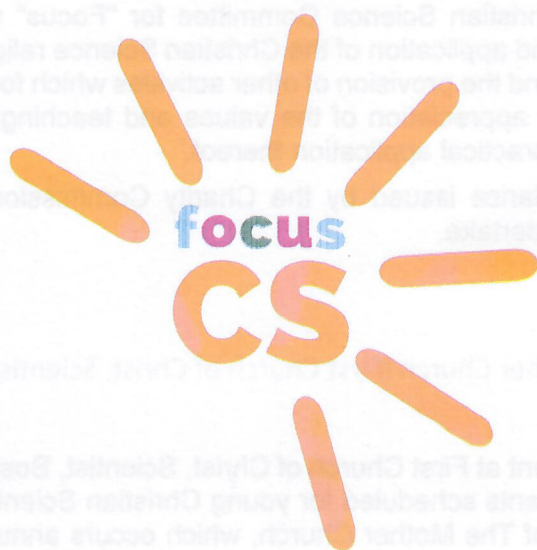


Charity number 1108429

**Report of the Trustees and the
Unaudited Financial Statements for the
Year Ended 31 December 2023
for
Christian Science Committee for "Focus"**



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

mini
focus

junior
focus

focus

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

for the Year Ended 31 December 2023

The trustees present their report with the financial statements of the charity for the year ended 31 December 2023. 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 Trip to the Annual Meeting of The Mother Church (First Church of Christ, Scientist, Boston) 2023

Early in 2023, the Church Activities Department at First Church of Christ, Scientist, Boston, advertised that there would be a series of events scheduled for young Christian Scientists across the weekend of the Annual Meeting of The Mother Church, which occurs annually on the first Monday in June. In response to this, the Focus trustees made the decision to coordinate a group trip to the Annual Meeting for young people from the UK and Europe. 27 individuals, including three children, travelled together from the UK to Boston.

The trip was generously funded by Trust Brit, to whom we are most grateful for their support. The group stayed in hotel and university dorm accommodation and attended sessions such as group discussions on 'Christian Science around the world', 'Annual Meeting preview', a hymn sing in the extension of The Mother Church, as well as Annual Meeting itself on Monday 5th June. Feedback from the UK group participants was wholly inspiring, with individuals reporting how they felt a deep, alive, sense of church community and several healings were reported across the weekend too.

1.2.2 Junior Focus

In July of 2023, Junior Focus coordinated and funded a small trip of three young people, plus two adult Focus travel-chaperones, to attend the youth summer session at Crystal Lake Camps, Pennsylvania, USA. The core focus of Youth Camp is Christian Science. Each year the programme is based around a metaphysical theme. Every day, campers read the Christian Science Quarterly Bible Lesson in their cabin groups, participate in a Metaphysical Activity Period, and all activities are structured around a metaphysical theme. Campers also partake in Sunday School, Wednesday Evening Testimony Meeting, and mark their lesson books.

The programme allows campers to explore three different activity periods during their session. Each camper can choose from a wide array of options: archery, swimming, boating, soccer, volleyball, ultimate frisbee, basketball, tennis, gaga, horseback riding, arts and crafts, dance, drama, rock climbing, Spanish/English language classes, photography, cooking, and many more.

One of the three participants, who was over 16, registered to undertake the five-week Counsellor-In-Training (CIT) program. The CIT course prepares campers to be successful staff members in cabins, in teaching activities, or in other areas of the camp program. The CIT program is both a job training program and an educational experience. CITs participate in daily classes divided into four key areas: Staff, Camp, Campers, and Program. Topics include working as part of a team, responding to others' needs, time management, decision making, public speaking, and Christian Science healing. Most importantly, CITs had the opportunity to daily put what is learned into practice in a supportive Christian Science environment.

Junior Focus committee received positive feedback from the young people who attended and were pleased when one individual signed on to attend the same session again in summer 2024.

1.2.3 Main Focus – 'reFocus'

In July and August of 2023, the Focus committee held a week-long residential event for young people and families interested in Christian Science, at Bicton College, Devon. This was the first event Focus has run where the programme was designed to cater for children and young families as well as young people. Various new sessions were trialled, including starting the day with MAP (Metaphysical Activity Period) and a Wednesday Testimony Meeting conducted in an open, roundtable style. An emphasis was given to discussing how Christian Science can be applied to daily life and to certain activities, such as African drumming, journalling, taking care of animals and taking part in sports.

There was a loving sense of fellowship and Christian encouragement across the week and the Focus trustees were grateful to receive feedback from attendees to help determine whether the programme style effectively catered for all stages of experience. The feedback will be useful when we undertake planning and event design for the next 'main Focus' event, scheduled for summer 2025.

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 grant aid from bodies established to support and promote the Christian Science movement, together with donations from churches and individuals. The consolidated reserves carried forward as at 31st December 2023 are £563,165. 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 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 our risk management policies, and obtain protection under the UK Government's Financial Services Compensation Scheme (FSCS).

3 FUTURE PLANS

Following the success of the group trip to Annual Meeting, the Focus trustees are hopeful that the same youth-focused sessions will be designed by the Church Activities Department of First Church of Christ, Scientist for next year's 2024 Annual Meeting. The trustees are hopeful of early notification as to whether or not this will go ahead, as this will enable the trustees to circulate information about the group trip early in 2024 and so enable timely event planning manner.

Junior Focus committee has determined that the Covid pandemic was still a major factor in determining the size of the group attending the Crystal Lake Camps youth session in 2023. Therefore, as the idea has now been planted in thought again, the trustees hope to offer the same trip to families with children aged between 9 and 16 in 2024.

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.

On 7th November 2023, trustees received notice of the resignations of Karen Gould, Bob Longman and Jeremy Batchelor. At a trustee meeting held on 16th November 2023, sincere thanks and appreciation were expressed for all their contributions to Focus over many years. It was also noted with gratitude that they all offered to come back onto the committee should the need arise.

4.3 Trustees during the year 2023

- Helen de Leon
- Rebecca Kent
- Karen Gould (resigned 7/11/23)
- Margaret McElfresh
- Edwin de Leon
- Jeremy Batchelor (resigned 7/11/23)
- Tricia Rickard
- Colin Howard
- Robert Longman (resigned 7/11/23)

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 2023 set out on pages 8 to 16.

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

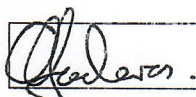
My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures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

28/10/24

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 2023	Total Funds 2023	Unrest- ricted Funds 2022	Total Funds 2022
Income and endowments					
Donations and legacies	3	6,264		52,545	52,545
Grants received		62,217		98,565	98,565
Charitable activities	4	9,674		16,980	16,980
		<u>78,155</u>	<u></u>	<u>168,090</u>	<u>168,090</u>
<i>Investment income:</i>					
Interest received		3,217		2,538	2,538
Total income		<u>81,372</u>	<u></u>	<u>170,628</u>	<u>170,628</u>
Expenditure					
Charitable activities		86,044		181,933	181,933
Other		8,181		5,710	5,710
Total Expenditure		<u>94,225</u>	<u></u>	<u>187,643</u>	<u>187,643</u>
Net movement in funds for the year		(12,853)		(17,015)	(17,015)
Funds b/fwd		575,988		593,003	593,003
Funds c/fwd		<u>563,135</u>	<u></u>	<u>575,988</u>	<u>575,988</u>

Balance Sheet at 31 December 2023

	Notes	2023 £	2023 £	2022 £	2022 £
Current assets					
Debtors	7	-		1,500	
Cash and bank balances		565,421		576,848	
Total current assets		<u>565,421</u>		<u>578,348</u>	
Current liabilities					
Amounts falling due within one year	8	(2,286)		(2,360)	
Net current assets			<u>563,135</u>		<u>575,988</u>
Total assets less current liabilities			<u>563,135</u>		<u>575,988</u>
Long term liabilities			-		-
Total funds carried forward			<u>563,135</u>		<u>575,988</u>

Represented by:

The funds of the charity 9

Unrestricted funds:

Focus	297,484	300,107
Mini Focus	131,117	131,117
UK Summit	21,189	21,189
Junior Focus	113,345	123,575
Total charity funds	563,135	575,988

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

H. de Leon

Mrs Helen de Leon Chair

CT Howard

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

	2023	2022
Donations	6,264	52,545

4 Income from charitable activities

	2023	2022
Fees	9,674	16,980
Other	-	-
	9,674	16,980

5 Support costs

	2023	2022
Governance costs	1,122	1,080

6 Trustees' remuneration and benefits

There were no trustees' remuneration or other benefits for the year ended 31 December 2023 or for the year ended 31 December 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2023 nor for the year ended 31 December 2022.

7 Debtors

	2023 £	2022 £
Other debtors and prepayments	-	1,500
	-	1,500

Prepayments at 31 December 2022 included deposits paid in advance in respect of the UK Summit originally scheduled to be held in 2022. Due to the effects of Covid-19, this summit was postponed until 2023 and the deposits rolled over and released in that year.

8 Creditors due within one year

	2023 £	2022 £
Other creditors and accruals	2,286	2,360
	2,286	2,360

9 Movement in funds

	At 01.01.23	Net movement in funds	Transfers between funds	At 31.12.23
Unrestricted funds				
Focus	300,107	(2,623)	-	297,484
Mini Focus	131,117	-	-	131,117
UK Summit	21,189	-	-	21,189
Junior Focus	123,575	(10,230)	-	113,345
Total funds	<u>575,988</u>	<u>(12,853)</u>	<u>-</u>	<u>563,135</u>

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

	Incoming resources	Resources expended	Movement in funds
Unrestricted funds			
Focus	76,556	79,179	(2,623)
Mini Focus	-	-	-
UK Summit	-	-	-
Junior Focus	4,816	15,046	(10,230)
Total funds	<u>81,372</u>	<u>94,225</u>	<u>(12,853)</u>

	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>

Year ended 31.12.2022	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>

Combined, current year and prior year movement is as follows

	At 01.01.22	Net movement in funds	Transfers between funds	At 31.12.23
Unrestricted funds				
Focus	272,557	24,927	-	297,484
Mini Focus	130,601	516	-	131,117
UK Summit	57,476	(36,287)	-	21,189
Junior Focus	132,369	(19,024)	-	113,345
Total funds	<u>593,003</u>	<u>(29,868)</u>	<u>-</u>	<u>563,135</u>

	Incoming resources	Resources expended	Movement in funds
Unrestricted funds			
Focus	110,748	85,821	24,927
Mini Focus	516	-	516
UK Summit	135,180	171,467	(36,287)
Junior Focus	5,556	24,580	(19,024)
Total funds	<u>252,000</u>	<u>281,868</u>	<u>(29,868)</u>

10 Related party disclosures

There were no related party transactions for the year ended 31 December 2023 or for the previous year.

**Detailed Statement of Financial Activities for the Year Ended 31
December 2023**

	31.12.23	31.12.22
Donations and legacies		
Donations	6,264	52,545
Grants received	62,217	98,565
Investment income		
Interest receivable	3,217	2,538
Charitable activities		
Fees	9,674	16,980
Other	-	-
	<u>9,674</u>	<u>16,980</u>
Total incoming resources	81,372	170,628
Expenditure		
Charitable activities		
Accommodation	34,987	95,804
Activity costs	1,700	6,991
Event support costs	5,089	61,651
Advertising	600	260
Travel	37,868	5,504
Speakers' travel and expenses	2,522	6,873
Practitioners and nurses	2,875	4,440
Insurance	413	410
	<u>86,044</u>	<u>181,933</u>
Other		
Printing, postage and stationery	253	936
Telephone	39	464
IT and computer costs	3,282	2,589
Other admin costs	508	63
Staff training	2,400	-
Bank charges	577	578
	<u>7,059</u>	<u>4,630</u>
Support costs		
Governance costs		
Accountancy	1,122	1,080
Total resources expended	94,225	187,643
Net deficit	(12,853)	(17,015)