

Charity number 1108429

**Report of the Trustees and the
Unaudited Financial Statements for the
Year Ended 31 December 2024
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 2024

The trustees present their report with the financial statements of the charity for the year ended 31 December 2024. 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 Main Focus

1.2.1.1 Annual Meeting

Following on from the successful trip to attend the Annual Meeting in Boston, USA in 2023, the Focus Steering Committee once again supported and facilitated attendance at the Annual Meeting in June 2024, for a group of 34 young Christian Scientists, mainly from the UK and some from Europe.

The six day trip was generously funded by Trust Brit, to whom we are again most grateful for their support. The group stayed in university dorms and hotel accommodation and attended workshops, talks and events laid on by the First Church of Christ Scientists, Boston over the weekend and then the Annual Meeting itself which took place on Monday 3rd June.

Feedback from the UK group participants was inspiring, with individuals reporting how they felt a deep, alive, sense of church community and several healings were reported across the weekend too.

1.2.1.2 Focus 2025

The Steering Committee have been preparing for the next main event, Focus 25, which will be taking place July to August 2025 in the Lake District.

1.2.2 Junior Focus

In July of 2024, Junior Focus coordinated and funded a group of 13 young people ranging in age from 9-16 years, from the UK, France, Germany & Finland plus two adult Focus travel-chaperones, to attend the 2-week youth summer session at Crystal Lake Camps, Pennsylvania, USA. There were other adults travelling with the group to assist as volunteers at the camp. 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 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 have the opportunity to daily put what is learned into practice in a supportive Christian Science environment.

The Junior Focus committee received positive feedback from the young people who attended and are pleased to already have 5 of these campers sign up to return in 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 2024 are £519,957. It is the policy of Focus that unrestricted funds are designated for specific use by each of the two committees managing the individual events run by the charity (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 ensure protection under the UK Government's Financial Services Compensation Scheme (FSCS).

3 FUTURE PLANS

Following the success of the group trip to Annual Meeting, in 2024, 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 2026 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 2026 and so enable timely event planning.

The Junior Focus committee are pleased to see the size of the group attending the Crystal Lake Camps youth session continue to increase. Therefore, the trustees hope to offer the same trip to families with children aged between 9 and 16 in 2026.

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.

In January 2025 Colin Howard resigned from the committee after over ten years of outstanding stewardship as treasurer and a trustee of Focus. At a trustee meeting held on 5th January 2025, sincere thanks and appreciation were expressed for all his contributions to Focus over many years. It was also noted with gratitude that Colin continues to support the handover to the new treasurer.

4.3 Trustees during the year 2024

- Helen de Leon
- Rebecca Kent
- Margaret McElfresh
- Edwin de Leon
- Tricia Rickard
- Colin Howard (resigned Jan 25)
- Angie Knispel (appointed February 25)

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 2024 set out on pages 8 to 13.

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

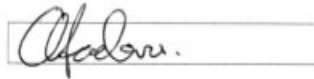
My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures 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: 24.09.2025

Name:

Andrew Gadoros

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

FCA

Address:

Xeinadin London Ltd

The Quadrant Centre

Limes Road, Weybridge

Surrey, KT13 8DH

Statement of Financial Activities

	Note	2024 £	2023 £
Income and endowments			
Donations and legacies	3	7,405	6,264
Grants received		59,774	62,217
Charitable activities	4	2,642	9,674
		<u>69,821</u>	<u>78,155</u>
<i>Investment income:</i>			
Interest received		12,435	3,217
Total income		<u>82,256</u>	<u>81,372</u>
Expenditure			
Charitable activities		119,873	86,044
Other		5,561	8,181
Total Expenditure		<u>125,434</u>	<u>94,225</u>
Net movement in funds for the year		(43,178)	(12,853)
Funds b/fwd		563,135	575,988
Funds c/fwd		<u>519,957</u>	<u>563,135</u>

All the funds of the charity are unrestricted.

Balance Sheet at 31 December 2024

		2024	2024	2023	2023
	Notes	£	£	£	£
Fixed assets					
Cost		521		-	
Provision for depreciation		(174)		-	
			347		-
Current assets					
Debtors	7	25,023		-	
Cash and bank balances		497,434		565,421	
Total current assets		522,457		565,421	
Current liabilities					
Amounts falling due within one year	8	(2,847)		(2,286)	
Net current assets			519,610		563,135
Total assets less current liabilities			519,957		563,135
Long term liabilities					
			-		-
Total funds carried forward			519,957		563,135

The financial statements were approved by the Board of Trustees on5th October 2025.....
and were signed on its behalf by:

H de Leon

Mrs Helen de Leon (Chair)

T Rickard

Mrs Tricia Rickard (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 various events run by the charity, and one run with the co-operation and support of our worldwide church organisation.

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

	2024 £	2023 £
Donations	7,405	6,264

4 Income from charitable activities

	2024 £	2023 £
Fees	2,642	9,674
Other	-	-
	<u>2,642</u>	<u>9,674</u>

5 Support costs

	2024 £	2023 £
Governance costs	780	1,122

6 Trustees' remuneration and benefits

There were no trustees' remuneration or other benefits for the year ended 31 December 2024 or for the year ended 31 December 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2024 or for the year ended 31 December 2023.

7 Debtors

	2024 £	2023 £
Other debtors and prepayments	25,023	-
	<u>25,023</u>	<u>-</u>

8 Creditors due within one year

	2024 £	2023 £
Other creditors and accruals	2,847	2,286
	<u>2,847</u>	<u>2,286</u>

9 Related party disclosures

There were no related party transactions for the year ended 31 December 2024 or for the previous year.

Detailed Statement of Financial Activities
for the Year Ended 31 December 2024

	Year ended 31.12.24 £	Year ended 31.12.23 £
Donations and legacies		
Donations	7,405	6,264
Grants received	59,774	62,217
Investment income		
Interest receivable	12,435	3,217
Charitable activities		
Fees	2,642	9,674
Total incoming resources	82,256	81,372
Expenditure		
Charitable activities		
Accommodation	44,251	34,987
Activity costs	976	1,700
Event support costs	3,340	5,089
Advertising	1,040	600
Travel	60,557	37,858
Speakers' travel and expenses	439	2,522
Practitioners and nurses	1,620	2,875
Contractors and volunteer costs	7,240	-
Insurance	410	413
	119,873	86,044
Other		
Printing, postage and stationery	195	253
Telephone	-	39
IT and computer costs	3,497	3,282
Other admin costs	168	508
Staff training	-	2,400
Bank charges	747	577
Depreciation	174	-
	4,781	7,059
Support costs		
Governance costs		
Accountancy	780	1,122
Total resources expended	125,434	94,225
Net deficit	(43,178)	(12,853)