

**CHRISTIANS IN SCIENCE**  
**Incorporated in England and Wales**  
**Registered Company No 05959444**  
**Registered Charity No 1121422**

**TRUSTEES' REPORT AND FINANCIAL STATEMENTS**  
**for the year ended**  
**31 DECEMBER 2020**

## REFERENCE AND ADMINISTRATION DETAILS

### DIRECTORS / TRUSTEES

Prof. Berry Billingsley  
Prof. Bill Clegg  
Prof. Paul Ewart (chair of CiS Committee)  
Prof. Andrew Halestrap  
Mr Jos Moule  
Prof. Euan Nisbet  
Prof. John Wood, CBE (Chair of Board of Trustees)

### EXECUTIVE CHAIRMAN

Prof. Paul Ewart

### GOVERNING INSTRUMENT

Memorandum and Articles of Association adopted by written special resolution passed on 31 December 2013.

### REGISTERED AND PRINCIPAL OFFICE

Veale Wasbrough Vizards  
Narrow Quay House  
Narrow Quay  
Bristol  
BS1 4QA

### COMPANY REGISTRATION NUMBER

05959444

### CHARITY REGISTRATION NUMBER

1121422

### INDEPENDENT EXAMINER

Ian Shipley FCCA  
Prentis & Co LLP  
Chartered Accountants  
115C Milton Road  
Cambridge CB4 1XE

### BANKERS - MAIN

Bank of Scotland plc  
33 Old Broad Street  
London  
BX2 1LB

### BANKERS - SUBSIDIARY

PayPal (for receiving funds only)  
The Charity Bank (deposit account)  
CAF Bank (deposit account)  
Stewardship (deposit account)

## CHRISTIANS IN SCIENCE

This is the fourteenth annual report and accounts by the trustees of Christians in Science (who are also the directors of the company), for the year ended 31 December 2020, which is the accounting reference date. Christians in Science was registered as a charity by the Charity Commission on 31 October 2007, and these Accounts will be presented to the Charity Commission as part of our annual report to them. These accounts comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association and 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 (FRS102) (issued October 2019 and effective 1 January 2019).

## STRUCTURE, GOVERNANCE AND MANAGEMENT

### Constitution

Christians in Science (CiS) was incorporated as Christians in Science Limited on 9 October 2006, company number 05959444. It is a private limited company limited by guarantee not having a share capital, governed by its Memorandum and Articles of Association which were revised and updated in December 2013. By special resolution dated 31 December 2013 the name of the Company was changed to Christians in Science. The new constitution was approved by the Charity Commission on 18 December 2013 and approved by written special resolution passed on 31 December 2013.

The company organises as an explicitly Christian society, full membership of which is open only to those who affirm the declaration of faith and agree with the aims of Christians in Science. However, others are welcome to join as Associate Members.

### Appointment of Trustees

Founding directors were appointed by the committee of Christians in Science (the predecessor organisation) prior to incorporation and application for charity status, and thereafter the directors appoint new directors. Since granting of charity status our normal practice has been to refer to them as the trustees. The present trustees are all full members of CiS.

The trustees are provided with the training that is considered appropriate to their needs and requirements in their role as trustees of the charity.

The Board of Trustees meets twice a year and the trustees give their services voluntarily.

## OBJECTIVES

CiS is an international network of those concerned with the relationship between science and Christian faith; membership is open to scientists, teachers, students and all those with an interest in this dialogue. CiS is primarily a professional group, aimed at those working in science, although we are happy to welcome into membership anyone with an interest in science and faith, subject to the qualifications required by the constitution (see above).

The charitable objectives of CiS are: **“to advance the Christian religion by the study of the interactions between science and religion”**.

The specific aims of CiS are:

- To develop and promote biblical Christian views on the nature and scope of science and its interaction with the Christian faith, bringing a biblical Christian perspective on scientific issues into the public arena.
- To encourage Christians who are engaged in scientific work to maintain an active faith, apply it to their professional lives and share it within the scientific community.
- To support churches by helping congregations appreciate the harmony of science and faith and assist them with outreach activities.
- To help Christian science students to integrate their religious beliefs with their studies and to support them as they graduate and progress in their careers.
- To stimulate responsible Christian attitudes and action towards care for the environment



## GENERAL ACTIVITIES

In order to fulfil our aims we arrange the following for our members:

**Literature and resources:** The journal *Science and Christian Belief* is provided for all members (paper, online or both). A newsletter (*PréCiS*) is sent several times during the year and includes articles and information about forthcoming events, conferences, and publications. Our website, also accessible via an App, provides access to a large number of additional resources. A monthly news update is sent to all members with online access, with an additional monthly newsletter sent to our student members. Leaflets addressing key questions of science and faith are produced for free distribution, especially to students and churches.

**Conferences:** An annual day-long Southern conference is normally held each autumn and a Northern conference in the spring. Day or half-day conferences are held for students approximately once a year.

**Local groups and student groups:** Much of the work and influence of CiS occurs through local groups. We encourage the formation of local groups for mutual support and fellowship, and for furthering the aims of CiS. The local groups organise a range of meetings, lectures and other events.

## ACHIEVEMENTS AND PERFORMANCE

### Overview

This year saw the end of our grant from the Templeton Religion Trust (TRT) entitled *Equipping and supporting the next generation of Christians in Science*. This grant which commenced in July 2015, provided £497,537 initially over three years to develop practical means of engaging more effectively with the emerging generation of Christian scientists. Following negotiation with TRT, the duration of the grant was initially extended on a 'no cost basis' until June 30<sup>th</sup> 2019 and then further extended to June 30<sup>th</sup> 2020 with a reduction in the total award to £447,783.30 due to a significant underspend. The activities of this project are described more fully below. As well as funding the full salary of our Development Officer, Emily Sturgess (until September 2018) and then Abigail Patterson until August 2019 and Stephanie Bevan from January 2020, who oversee the grant activities. This grant also covers 50% of the salary of our full-time Executive Officer, Mary Browett. Mary undertakes the majority of the general administration of CiS and assists the General Secretary and Treasurer who both receive modest remuneration that is also partially covered by TRT funds until June 30<sup>th</sup> 2020. We are actively exploring ways of generating income that will allow us to maintain our work at its current level after the TRT grant ends in June 2020. A drive was initiated in September 2020 to encourage members to invite colleagues to join CiS as members or as a Friend of CiS. During the final quarter of 2020 approaches were made to the main protestant denominations in the UK seeking their support for local congregations to become Affiliated to CiS and thereby to support us financially. Members were encouraged to ask their own local church to consider supporting CiS by becoming an affiliated church. These fundraising efforts and other activities have been adversely affected by the restrictions imposed in response to the Covid-19 pandemic.

### Membership

The current fee-paying membership is 761, of whom 39 are student members and 28 are Early Career Members. There are an additional 89 free student subscriptions and 300 people receive our regular email communications by MailChimp. Complimentary copies of the journal are sent to 50 individuals and institutions and 5 people have joined the new category of CiS Friend.

The student conference was held in March 2020 on the theme of "*Being a Christian in a Science Career*". This was held online and the top viewing figure was 616 people to date.

Three speakers delivered their talks on successive days and Q&A session was held on the fourth day. The speakers were,

- Dr Rhoda Hawkins – *In Practice: Being a working scientist and being a faithful Christian*
- Dave Law – *Transforming the workplace – Christians and Diversity*
- Cara Parrett – *Challenges in Community-Based Conservation*



The 2020 annual conference was held online in August and viewed by many, with the top viewed talk reaching 796 viewings to date.

The theme was “*God and Pandemics*” with 4 speakers as follows,

- Prof Bob White, FRS – *Plagues and Pandemics: perspectives from science and faith*
- Dr Mirjam Schilling – *Viruses as part of God's creation?*
- Dr Simon Kolstoe – *The Ethics of Evidence in a Pandemic*
- Anna Pearson – *Oliver Barclay Lecture*

#### **Publications**

The journal, *Science and Christian Belief*, is published twice a year and is available to all CiS members in digital format online. There is an option to pay a small supplement for postage and receive printed copies.

The CiS newsletter *PreCiS*, published four times a year, is posted to all UK based members and to those members who opted to pay the postage supplement mentioned for the journal. A PDF version of the *PreCiS* is freely available to all on the CiS website.

A monthly news Update is circulated by email to all members who have online access, and a student version is sent to all *student* members (including free student members) via MailChimp.

We ordered reprints of our popular “*Being a Christian in...*” and “*Thinking about...*” leaflet series, which are made available for free distribution, especially to students and churches.

Individual CiS members continued to publish books and contribute articles to magazines and journals in 2020 and spoke on Science-Faith issues in churches, at conferences, schools, festivals and in the media, both in the UK and abroad.

A working draft for ‘*Being a Christian in....Psychology*’ is underway and due to be published soon.

#### **Local Groups and Small Grants**

A number of local groups became inactive during 2020. This was due to varied reasons – ill health, increased time demands and Covid 19 restrictions.

This brought the total of groups to **21** at the end of 2020. These are located in Bristol, Dundee, Edinburgh, Harrow, Huddersfield, Ipswich, Ireland, Manchester, Norwich, Oxford, Reading, Sheffield, South West, Southampton, St Andrews, Surrey, Surrey Heath, Tyneside and Northumberland, West Midlands, Worcester and York.

These are all informally affiliated to CiS and are in large part self-supporting, except for the Southampton group which is formally affiliated, and its finances have been included in this report.

Local groups, other bodies and individuals may apply for small grants (usually of less than £200) for specific purposes, provided that the purposes are fully within CiS's Charitable Objects. No specific local group grants were applied for this year.

In the wake of Covid, we have begun meeting more regularly with our Local Group leaders online to provide prayer and technical support for running events remotely. These have been well received.

#### **Student Work and Other Grant-funded Activities**

The Development Officer has continued to encourage students by sending monthly updates to student members to promote events and opportunities to be involved in. Significant accomplishments funded by our TRT grant over the year include:

- The creation of a CiS YouTube Channel with recordings of past talks and conferences. We have used this as a platform to support Local Group events and recordings, including hosting this year's Walton Lecture for the Ireland section.
- Successful essay competition. Ten entries were received and first, second and third prizes were awarded of £500, £250 and £100 respectively. The essays are available on the CiS website.
- *Oliver Barclay lecture* This is given to a “rising star” in Science / Faith Communication who is under the age of 35 and was awarded to Anna Pearson who presented her lecture on “Quantum Mechanics, Faith and Unresolved Question” at the Annual Conference which was held as an online event.



- Continued success of the CiS app with a total of 2079 downloads as of January 2021.
- We have 3 new mentoring links for students to be paired with those working in a similar field.
- Writing a number of blog posts for the UCCF Science Leader Network including book reviews and resources from CiS.
- At the beginning of 2020 we were able to exhibit at the New Wine Leaders' Conference and the Joint Public Issues Team Conference. We have increased our presence at online events by 'exhibiting' online at the New Wine 'At Home' event and at the Conference on Faith and Science (COFAS). We also appeared in the Christian Resources Handbook which directed readers to a talk by Paul Ewart about Christians in Science. This year, the Genexis Course ran online with members attending and acting as discussion groups leaders.
- Attending a COP26 roundtable event for faith organisations in the UK. Advertised the role of CiS and networking with other faith groups about our priorities and initiatives in the lead up to COP26.

### **Society Officers**

Stephanie Bevan, became our part time (3 days per week) Development Officer in January 2020. Shortly after her appointment, our work had to move largely online due to the pandemic. Stephanie has been incredibly successful in masterminding the live streaming of all our events, both national and local as well as continuing other aspects of the DO role. The result has been a significant increase in our reach as people have joined in world wide. Mary Browett, our full time Executive Officer, continued to manage much of the routine administrative work of CiS with great efficiency and skill, acting as the first point of contact by many of those approaching CiS for further information, assistance etc. We continue to benefit from the excellent services of our General Secretary, Diana Briggs, who also acts as Secretary to the Trustees, and receives modest remuneration as does our Treasurer, Stephen Walley. We are also extremely grateful for the hard work and diligence of our Membership Secretary, David Scott, and other members of the Committee and Trustees.

### **Annual General Meeting**

The AGM of the membership was conducted via email with all the AGM papers sent to CiS members and all members were happy to accept the reports with no questions raised.

The minutes are available on application to the Secretary at the registered address.

### **Public Benefit**

The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on Public Benefit when reviewing the charity's aims and objectives and in planning future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives they have set.

The activities that are undertaken provide public benefit in the following ways:

1. By helping believers to integrate their faith with the science they learn from the media and other sources of information.
2. By promoting the understanding of science among (faith) Christian communities.
3. By exploring the ethical implications of new scientific discoveries.
4. By helping science students integrate their religious beliefs with the science they learn in their courses.
5. By giving church leaders opportunities to learn more of the importance of science in today's world.
6. By providing support and encouragement for scientists who are Christians.

These contributions are made by means of:

- Conferences.
- Lectures.
- Discussion groups.
- Through the newsletter, journal and open access web-site.
- Bursaries are offered for meetings for which there is a registration fee.
- There are free and reduced membership rates for students and others with difficult circumstances.
- Publication and free distribution of a series of leaflets aimed at students, and another series for church members and the general public.



- Most conference talks are made available on the CiS web site, as are some of the presentations to local groups. All these are accessible to all and are provided free.
- CiS members speaking and writing on Science / Faith issues in the media.

## PLANS FOR THE FUTURE

The grant received from the Templeton Religion Trust (TRT) has ensured that we are in a sound financial position. It has enabled us to drive the project forward and employ a full-time Development Officer and Executive Officer as well as providing modest remuneration of our Treasurer and General Secretary. This is essential if we are to adequately support our expanding work which puts heavy demands on our voluntary staff. The employment of an Executive Officer since July 2015 has led to a significant increase in the efficiency with which CiS is administered and we see this position as essential as the work of CiS expands if we are to be effective in fulfilling our aims and charitable objectives. Although we negotiated a no-cost extension of the TRT project until June 2020, which the current TRT funds have covered, financial support for all our salaried staff ultimately need to be met by increased subscriptions and donations from our membership and/or by new grant funding.

Restructuring of membership categories has been made to encourage support from a wider base by creating a new membership category of Friend of CiS. A particular effort has been made to more teachers of science and religious studies in schools to join in order to assist their delivery of relevant curriculum material. In addition, we are seeking to attract support from local churches by inviting them to join CiS as an Affiliated Church. As noted above, this initiative has been hampered by the Covid-19 pandemic that has led to a severe limitation on churches to meet and to take on extra commitments. It is planned to relaunch these initiatives as we emerge from the pandemic restrictions. Given the current difficulties and the time it is likely to take for these initiatives to bear fruit, it is planned to submit to seek grant funding for the next three years whilst the additional funding means are built up to a self-sustaining level. The proposal will aim to build on the core strengths and unique selling points (USPs) of CiS. In particular, our membership includes many Christian professional scientists who are gifted speakers and writers and they are distributed throughout the country. We also have local groups throughout the country that can host lectures / debates etc with excellent speakers to which members of all churches in the local Christian Community are welcome. We will seek to use these USPs more effectively in serving our members, the local Church and wider Christian and secular world, including encouraging our members to offer themselves to give talks and to provide training and resources to help them do this. We will also actively seek to broaden our appeal and especially our engagement with the next generation. This will include encouraging our members to utilise their knowledge in new settings such as blog posts, podcasts, webinars etc and in enhancing our publicity and its wider distribution within the Christian community. In seeking to achieve these aims, we will, where appropriate, explore opportunities to co-operate with other like-minded organisations in producing new resources and in collaborative projects. Discussions leading to such future collaboration have been initiated with UCCF (Universities and Colleges Christian Fellowship), The Faraday Institute for Science and Religion, ECLAS (Equipping Christian Leaders in an Age of Science), God and the Big Bang and the Christian Medical Fellowship.

We have taken note of the conclusions of our TRT project evaluation carried out in collaboration Prof Fern Elsdon-Baker and colleagues (Science, Knowledge and Belief in Society Research Group within the department of Theology and Religion at the University of Birmingham). This evaluation included an analysis of an on-line survey of the CiS membership profile as well as pre- and post-event questionnaires at student events.

We have ringed-fenced unspent money from the TRT grant to fund future events with students and early career scientists including hosting lecture events at Universities around the UK to introduce students to the work and resources of CiS which we will continue to develop. We are hoping to collaborate more effectively with other student Christian organisations in these events. In addition, we will continue to subsidise attendance at and travel to CiS Conferences by students and early career scientists and provide bursaries for appropriate courses and training events relating to Science and Faith. We will also continue to run our annual essay competition for students and host an annual "Oliver Barclay Lecture" at our conferences, awarded competitively to a promising science/faith communicator under the age of 35. In addition, we will further promote our support network for early career scientists by offering to link them with more experienced "mentors" and provision of bursaries to attend appropriate training / teaching events.



As noted above, the Covid-19 pandemic in early 2020 has made some impact on the activities of CiS. The Student Conference scheduled for an in-person event in March had to be cancelled at short notice owing to the restrictions of the government-imposed lockdown. Our Development Officer, Steph Bevan, however managed to reorganize the event as an online conference with the scheduled talks being delivered each day by streaming via YouTube. This resulted in a significantly larger number of students being able to have access to the talks and the interactive Question & Answer sessions. The Annual Conference, originally planned for autumn 2020 on the theme of Climate Change has been postponed until 2021 to coincide with the postponed international COP26 Conference in Glasgow. The 2020 Conference was rescheduled for 10 – 14 August 2020 as an online event on the theme of God and Pandemics. The Northern Conference has also been postponed until 2021 as a result of the pandemic restrictions. The meeting of the Trustees and that of the Executive Committee were held online by Zoom on 10 April and 28 May respectively. Future events, such as Workshops, tentatively planned for the autumn of 2020, and those organized by local groups will be held in accordance with restrictions expected to be in force at the time. Future income is not expected to be affected significantly by the pandemic since this is largely from subscriptions and, as noted, the reserves are sufficient to maintain expenditure at current levels for two years.

## FINANCE REVIEW AND RESERVES POLICY

Total income for the year was £58,913. (2019 – £57,928) Unrestricted income came in as follows: £51,966 came in via our Bank of Scotland checking account (this includes £2,457 Gift Aid for 2019), £5,857 came in via PayPal, £293 came in via CiS Southampton and interest payments amounted to £153 from CAF, £334 from Stewardship, and £310 from Charity Bank. Voluntary income was £53,310 plus £293 CiS Southampton (2019 - £1,145).

Expenditure on charitable activities amounted to £106,197 (2019 - £114,065), of which £40,374 was from restricted funds (2019 £69,005).

The net effect was an overall deficit for the year of £47,284 (2019 – deficit of £56,137).

**Reserves policy.** The trustees, after careful discussion, consider that £80,000 constitutes a sufficient reserve to meet our commitments at present staffing levels. This will be regularly reviewed as commitments change. At the end of 2020 the charity's overall funds stood at £216,878 (of which £11,000 were legacies, received during 2020) which is about two years' expenditure at normal levels.



## RISK

The directors continue to monitor the major risks to which the charity is exposed. They are of the opinion that appropriate decisions have been taken to minimise these risks as far as is possible.

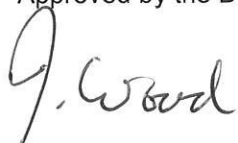
## STATEMENT OF THE DIRECTORS' RESPONSIBILITIES

Company law requires the directors to prepare financial statements for each financial period which give a true and fair view of the Company's financial activities during the period and of its financial position at the period-end. In preparing those financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- adopt the going concern basis unless it is inappropriate to presume that the charitable company will continue on that basis.

The directors are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the group and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Board of Directors on 30/8 / 2021 and signed as authorised on their behalf by:



Prof J Wood  
Chair of the Board of Trustees

I report on the accounts of the company for the year ended 31 December 2020, which are set out on pages 12 to 17.

#### RESPONSIBILITIES AND BASIS OF REPORT

As the charity's trustees of the company (and also the directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act')

Having been satisfied that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report of my examination of your charity's accounts as carried out under s. 145 of the Charities Act 2011 (the '2011 Act'). In carrying out my examination I have followed the directions given by the Charity Commission under s.145(5)(b) of the 2011 Act.

#### INDEPENDENT EXAMINERS' STATEMENT

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

- (1) accounting records were not kept in respect of the company as required by s.386 of the 2006 Act;
- (2) the accounts do not accord with those accounting records.
- (3) The accounts do not comply with the accounting requirements of s.396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view is not a matter considered as part of an independent examination;

or:

- (4) The accounts have not been prepared in accordance with the methods and principles of the Statement Recommended Practice for the accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102))



Ian W Shipley FCCA

for and on behalf of  
Prentis & Co LLP  
Chartered Accountants &  
Independent Examiners

115C Milton Road  
Cambridge  
CB41XE

31<sup>st</sup> August 2021



**STATEMENT OF FINANCIAL ACTIVITIES**  
(including Income & Expenditure Account)

**FOR THE YEAR ENDED 31 DECEMBER 2020**

		2020 Unrestr- icted	2020 Restr- icted	2020 Total	2019 Unrestr- icted	2019 Restr- icted	2019 Total
	Note	£	£	£	£	£	£
<b>INCOME</b>							
Donations	1a	53,464	-	53,464	45,765	-	45,765
Charitable activities	1b	4,652	-	4,652	10,829	-	10,829
Investment		797	-	797	1,334	-	1,334
<b>TOTAL INCOME</b>		<b>58,913</b>	<b>-</b>	<b>58,913</b>	<b>57,928</b>	<b>-</b>	<b>57,928</b>
<b>EXPENDITURE</b>							
Charitable activities	2	65,823	40,374	106,197	45,060	69,005	114,065
<b>TOTAL EXPENDITURE</b>		<b>65,823</b>	<b>40,374</b>	<b>106,197</b>	<b>45,060</b>	<b>69,005</b>	<b>114,065</b>
NET INCOME/(EXPENDITURE) AND NET MOVEMENT IN FUNDS FOR THE YEAR		(6,910)	(40,374)	(47,284)	12,868	(69,005)	(56,137)
Transfer Between Funds		-	-	-	5,862	(5,862)	-
NET MOVEMENT IN FUNDS					18,730	(74,867)	(56,137)
<b>RECONCILIATION OF FUNDS</b>							
Total Funds brought forward		223,788	40,374	264,162	205,058	115,241	320,299
Total Funds carried forward		<b>216,878</b>	<b>-</b>	<b>216,878</b>	<b>223,788</b>	<b>40,374</b>	<b>264,162</b>

The notes on pages 12 to 15 form part of these financial statements.

## BALANCE SHEET AS AT 31 DECEMBER 2020


	Note	2020	2019
		£	£
<b>CURRENT ASSETS</b>			
Stock (including Southampton CiS)		3,082	3,422
Debtors (Gift Aid)		8,761	7,801
Cash at bank		206,743	255,207
<b>TOTAL CURRENT ASSETS</b>		<b>218,586</b>	<b>266,430</b>
<b>LIABILITIES</b>			
<b>CREDITORS – amounts falling due within one year</b>	<b>5</b>	<b>(1,708)</b>	<b>(2,268)</b>
<b>NET CURRENT ASSETS &amp; NET ASSETS</b>		<b>216,878</b>	<b>264,162</b>
<b>THE FUNDS OF THE CHARITY</b>			
Unrestricted (including Southampton CiS)		216,878	223,788
Restricted	<b>7</b>	-	40,374
		<b>216,878</b>	<b>264,162</b>

For the year ending 31 December 2020 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- the members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476,
- the directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts
- these accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

Approved by the Board of Directors of Christians in Science on 20/8/21, 2021 and signed on their behalf by



Prof J Wood  
Chair of the Board of Trustees

The notes on pages 12 to 15 form part of these financial statements.



**ACCOUNTING POLICIES****FOR THE YEAR ENDED 31 DECEMBER 2020**

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The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these financial statements. 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 to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)(issued October 2019 and effective 1<sup>st</sup> January 2019) – (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

**Incoming Resources**

Grants, where conditions have been met to establish entitlement, are included in the Statement of Financial Activities on a receivable basis. Grants where conditions establishing entitlement have not yet been met are deferred. Other voluntary income is included in the Statement of Financial Activities on an accruals basis where receipt is assured with reasonable certainty and is receivable at the balance sheet date.

**Interest Receivable**

Interest receivable is included within the Statement of Financial Activities on a receivable basis.

**Resources Expended**

Expenditure on charitable activities comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Costs of generating funds comprise the costs associated with attracting income and the costs of any activities which are primarily for fundraising purposes.

Governance costs include expenditure on general administration, and expenditure on management and compliance with constitutional and statutory requirements.

Support costs have been allocated on the basis of usage of resources.

Irrecoverable VAT is included with the category of expenses to which it relates.

**Stock**

Stock consists of books, leaflets and journals. These are valued at historic cost, except for older stocks of leaflets and periodicals which were marked at lesser or nil value.

**Taxation**

Christians in Science is a registered charity and as such is exempt from income tax and corporation tax on its charitable activities under the provisions of the Income and Corporation Taxes Act 1988.

**Pension Contributions**

Christians in Science provides pensions for employees through The People's Pension master trust. Full time employees are auto enrolled and the charity provides a sum equivalent to 10% of gross basic salary. Employees who opt out have their contributions paid into another pension fund of their choice. Part time employees, whose earnings are below the threshold for compulsory auto enrolment, may choose to be enrolled voluntarily with the People's Pension, in which case the charity will contribute the statutory minimum (currently 2% of salary). Contributions by the charity are charged to the Statement of Financial Activities as they become due. As it is a defined contribution scheme, the charity has no obligation or commitment other than the payment of the annual contribution.

**Cash Flow Statement**

The company has taken advantage of the exemption in FRS 102 SORP for small charities not to prepare a cash flow statement.

## NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2020

**1. INCOME****a. Donations**

	2020 £	2019 £
<b>Unrestricted</b>		
Donations from individuals (excluding Gift Aid but including legacies)	38,339	20,853
Subscriptions	14,939	24,912
Amazon Smile & National Fund	186	-
	-----	-----
	53,464	45,765
	-----	-----

**b. Income from charitable activities**

	2020 £	2019 £
Conferences	4,652	1,804
Journal sales	-	2,853
Literature sales	-	3,318
Editorial services S&CB	-	2,854
	-----	-----
	4,652	10,829
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**2. RESOURCES EXPENDED****a. Charitable activities**

	2020 Direct £	2020 Support £	2020 Total £	2019 Direct £	2019 Support £	2019 Total £
Conferences, lectures and other events	3,910	14,285	18,195	3,197	8,544	11,741
Journal	10,756	27,198	37,954	9,293	24,836	34,129
Literature	-	-	-	2,123	5,674	7,797
Newsletters	4,422	16,156	20,578	1,923	5,139	7,062
Local groups	-	-	-	1,467	3,921	5,388
Website	2,491	9,101	11,592	1,692	4,522	6,214
Student work	2,433	8,889	11,322	9,615	25,696	35,311
Other	1,214	4,435	5,649	1,512	4,040	5,552
Governance (see below)	-	907	907	-	871	871
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	25,226	80,971	106,197	30,822	83,243	114,065
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Governance costs include independent examination fees of £907 (2019 - £871).



## NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2020 (continued)

**2. RESOURCES EXPENDED (continued)****b. Support costs**

	2020 £	2019 £
Development Officer, Executive Officer, Secretary, Treasurer, employment and related costs	76,587	78,059
Administrative costs and insurance	4,384	5,184
	----- 80,971 -----	----- 83,243 -----

Support costs are apportioned according to time spent by the Development Officer, Executive Officer, Secretary and Treasurer.

**3. STAFF COSTS AND NUMBERS**

	2020 £	2019 £
Staff costs were as follows:		
Wages and salaries (gross)	69,077	68,585
Social security costs (employer NI)	1,170	5,412
Pension costs	6,340	4,062
	----- 76,587 -----	----- 78,059 -----

No employee earned more than £60,000 per annum.

Due to the size of the Charity all its staff together with the directors are considered key management and the remuneration of key management that are not directors is shown above.

The average monthly number of employees during the year was as follows:

2020	2019
4	4
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The directors wish to acknowledge with thanks that a great deal of unpaid work was done by various people, without which the charity could not have functioned successfully.

**4. DIRECTORS' EXPENSES AND DONATIONS**

The directors receive no remuneration or expenses for acting as trustees, but can claim for reimbursement of expenses incurred while acting for the company/charity. The total reimbursement of expenses was £40 made to 1 director (2019 - £568 made to 2 directors).

Directors made donations totalling £510 in 2020 (from 4 directors) (2019 - £850 from 6 directors).

## NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2020 (continued)

**5. CREDITORS: Amounts falling due within one year**

	2020 £	2019 £
Accruals	1,708	2,268
	----- 1,708 -----	----- 2,268 -----

Accruals includes £415 (2019 - £217) of outstanding pension contributions.

**6. RESTRICTED FUND****Templeton Religion Trust Grant**

	2020 £	2019 £
Balance brought forward	40,374	115,241
Incoming resources	-	-
Resources expended	(40,374)	(69,005)
Transfer to unrestricted funds	-	(5,862)
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Balance carried forward	-	40,374
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The Restricted Fund represents a grant awarded by the Templeton Religion Trust, for a project entitled *Equipping and supporting the next generation of Christians in Science*, originally running for three years from July 2015 to June 2018 but was extended on a no cost basis to June 2020. This provides 100% of salary support for the Development Officer, 50% salary support for the Executive Officer, and support for other charitable activities.