

**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 2021**

## 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)  
Ms Angela Lynas

### 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 fifteenth 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 2021, 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:** Two day-long conferences are held, one in Spring and the other in Autumn. These conferences, formerly the Northern and Southern Conferences respectively, have been renamed to avoid fostering any sense of a north-south divide and to encourage participants from all regions. In addition, the former annual Student Conference has been renamed as the Connect Conference to embrace early career scientists as well as students.

**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

Following the end of the grant from the Templeton Religion Trust on 30<sup>th</sup> June 2020 attention was focussed on developing a sustainable income base that would enable the work to be less dependent upon grant funding. A call to existing members to invite new members was made in September 2020 and 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 and the new membership category of Friend of CiS was introduced. These fundraising efforts and other activities were severely affected by the restrictions imposed in response to the Covid-19 pandemic. The number of new members, 42, was encouraging but this is largely off-set by the 37 members who did not renew their membership within 6 months of the due date. Only two local churches were welcomed as Affiliated Churches.

### Membership

The current fee-paying membership is 620 – a fall from 761 last year, and includes 89 Associate Members. There are 13 Early Career Members, compared to 28 last year and a total of 43 Student Members of which 27 have free membership. The number of Friends is now 66, a significant increase from 5 in the previous year.

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.

### Conferences, Lectures and Events

The **Connect conference** was held online on 26/27<sup>th</sup> February 2021 on the theme of “*Coping with Controversy*” and was attended by 32 people. The speakers were,

Prof Gareth Jones (Keynote) – **Coping with Controversy**

Prof Adrian Thatcher – **Theology, Sexuality and Controversy**

Dr Cheryl Hunt – **Abortion: Controversy? What controversy?**

Rev. Dr. Joanna Collicutt – **Mental Health: I’m not supposed to feel like this – am I?**

## CHRISTIANS IN SCIENCE

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2021 (continued)

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Dr Anna Pearson, winner of the 2020 Oliver Barclay Lecturer Award contributed to the Q&A Panel with the other speakers.

**The Spring Conference** was held online on 7/8<sup>th</sup> May on the theme of “*Online Digital Theology and the Church*” with 50 online attendees and the following speakers,

**Brains, Minds and Artificial Intelligence** – Prof Steve Furber  
**Too much information?** – Andrew Graystone –  
**What would Jesus post?** – David Robertson  
**Digital Church in a post-COVID world** – Peter Phillips  
**Post-digital afterlife and the Spiritual Realm** – Maggi Savin-Baden

**Oliver Barclay Lecture:**  
**Quantum Mechanics, Faith and Unresolved Questions** – Dr Anna Pearson

**The Autumn Conference** provided the first trial of running a hybrid meeting i.e. an in-person conference that was simultaneously live-streamed to an online audience. The Conference was held at Emmanuel Church, South Croydon and was attended 30 in person and by 70 online. The conference theme of “The Climate Crisis: a Christian Response” was addressed in the following talks,

**Climate Change; Methane, the warming breath** – Prof Euan Nisbet  
**Climate Justice** – Dr Ruth Valerio  
**Climate Action** – Hannah Malcolm  
**Climate Hacking** – Prof Meric Srokosz  
**Oliver Barclay Lecture. Viruses: connecting climate and human identity** – Dr Mirjam Schilling

CiS exhibited at the Exhibition associated with the COP26 meeting in Glasgow in November 2021 and invited The Faraday Institute for Science and Religion and the John Ray initiative to share the exhibit space.

Technical support was provided, by the Development Officer to the CiS Ireland group to assist live-streaming of the Walton Lecture by Professor Stephen Williams. The lecture was recorded and has been viewed 174 times on the CiS YouTube channel. The Development Officer also spoke at the Sidmouth Science Festival which, although a secular event, welcomed the participation of CiS.

#### **Publications and Social Media**

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 *PréCiS*, 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 *PréCiS* 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.

A new booklet ‘*Being a Christian in Psychology*’ written by Dr Joanna Collicutt and student author, Laura Pellegrini, was published this year.

Individual CiS members continued to publish books and contribute articles to magazines and journals in 2021 and spoke on Science-Faith issues in churches, at conferences, schools, festivals and in the media, both in the UK and abroad.

We continue to maintain a presence on social media via various digital platforms with the following statistics,

Youtube: 534 subscribers  
Instagram: 659 followers  
Facebook: 2,941 followers  
Twitter: 2,594 followers

The list of CiS speakers was updated and a subgroup identified as willing to be contacted for quick responses to requests from the media.

#### Local Groups and Educators Groups

A number of local groups became inactive during 2021. This was due to varied reasons – ill health, increased time demands and Covid 19 restrictions.

This brought the total of groups to **19** at the end of 2021. These are located in Bristol, Dundee, Edinburgh, Harrow, Huddersfield, Ipswich, Ireland, Manchester, Norwich, Oxford, Reading, Sheffield, South West, Southampton, St Andrews, Surrey, 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.

A webinar was held for local group leaders led by Paul Ewart and Ian Benson on "The Gospel in a scientific culture". In addition several online meetings, organized by the Development Officer were held for CiS members who are School Science Teachers.

#### Development and Student Work

The Development Officer has continued to encourage students by sending monthly updates to student members to promote events and opportunities to be involved in. These activities include the following.

- The maintenance 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 Dr Mirjam Schilling who presented her lecture on "Viruses: connecting climate and human identity" at the Autumn Conference as described above.

The Development Officer continued to develop collaborative relationships with other Science and Religion groups in the UK and with UCCF, including God and the Big Bang, European Leadership Forum and regular Festival events such as New Wine and Word Alive.

#### Society Officers

Stephanie Bevan, our part time (3 days per week) Development Officer, continued to work effectively in spite of the restrictions imposed during the Covid pandemic. She pioneered successful 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 continued to benefit from the excellent services of our General Secretary, Diana Briggs, and were very sad to see her retire from her role at the end of 2021. We are immensely grateful to Diana for her faithful and effective guidance as General Secretary for many years and for her generous support for the incoming General Secretary, Dr Gavin Merrifield. The Gen. Sec. acts also as Secretary to the Trustees, and receives modest remuneration as does our Treasurer, Stephen Walley. We were also extremely grateful for the hard work and diligence of our Membership Secretary, David Scott, who has had to retire owing to ill-health. A new membership secretary is to be appointed early in 2022. We are grateful also to all other members of the Committee and Trustees for their advice, guidance and support.

#### Annual General Meeting

The AGM of the membership was held in-person at the Autumn Conference with online participation. 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.

## CHRISTIANS IN SCIENCE

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2021 (continued)

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#### 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, open access website and digital platforms.
- 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

With the termination of the grant from the Templeton Religion Trust (TRT) in 2020 the need for sustainable funding has become a matter of some urgency in order to maintain the work and support our 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 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. Financial support for all our salaried staff ultimately needs to be met by increased subscriptions and donations from our membership and/or by new grant funding.

The plans to restructure membership categories in order to encourage support from a wider base by creating a new membership category of Friend of CiS were impeded by the Covid pandemic and will require a re-launch. In addition, our efforts to attract support from local churches by inviting them to join CiS as an Affiliated Church will need to be renewed post-pandemic. 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 was thought necessary to seek grant funding for the next three years whilst the additional funding means are built up to a self-sustaining level. Accordingly, a proposal was made to the John Templeton Foundation in August 2021 as an Online Funding Inquiry, OFI, for funding to support a project to develop hybrid events that would provide core elements of a regular programme for local groups. These events, such as a public lecture given by a prominent speaker, would be hosted by one of the stronger regional groups and live-streamed to local groups nationwide. This project would build on the experience of running such events during the pandemic and use them to re-invigorate those local groups that were declining in activity owing to lack of resources and local leadership. An additional aim of this programme will be to provide local groups with activities that will engage the public and local churches. The engagement of local churches will aid in promoting the Affiliation scheme so that churches will be encouraged to offer financial and prayer support.

We will also actively seek to broaden our appeal and especially our engagement with the next generation by encouraging cooperative involvement with UCCF and especially students graduating into early career positions. Encouragement will be given to 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.

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.

## FINANCE REVIEW AND RESERVES POLICY

Total income for the year was £66,390. (2020 - £58,913) Unrestricted income came in as follows: £58,503 came in via our Bank of Scotland checking account (this includes £3,048 Gift Aid for 2020), £7,525 came in via PayPal, and interest payments amounted to £34.50 from CAF, £68.63 from Stewardship, and £258.77 from Charity Bank. Voluntary income was £66,017 (there was no income from CiS Southampton in 2021).

Expenditure on charitable activities amounted to £103,953 (2020 - £106,197), of which £0 was from restricted funds (2020 £40,374).

The net effect was an overall deficit for the year of £37,563 (the 2020 deficit was £47,284, the 2019 deficit was £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 2021 the charity's overall funds stood at £179,315 (of which £11,000 was from two legacies, £1,000 was a gift for work among students, and £9,760 was a gift-aided donation to cover the Development Officer's salary for 2022) which is about 20 months' 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.



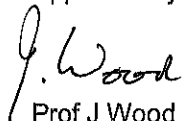
### STATEMENT OF THE DIRECTORS' RESPONSIBILITIES

Company and charity 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;
- state whether the policies adopted are in accordance with the Companies Act 2006 and with applicable accounting standards and statement of recommended practice, subject to any material departures disclosed and explained in the financial statements.
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;

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 *August 8*, 2022 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 2021, which are set out on pages 10 to 15.

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 EXAMINER'S 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))

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Ian W Shipley FCCA

for and on behalf of  
Prentis & Co LLP  
Chartered Accountants &  
Independent Examiners  
115C Milton Road  
Cambridge  
CB41XE

24<sup>th</sup> August 2022

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

**FOR THE YEAR ENDED 31 DECEMBER 2021**

		2021 Unrestr- icted	2021 Restr- icted	2021 Total	2020 Unrestr- icted	2020 Restr- icted	2020 Total
	Note	£	£	£	£	£	£
<b>INCOME</b>							
Donations	1a	59,054	-	59,054	53,464	-	53,464
Charitable activities	1b	6,963	-	6,963	4,652	-	4,652
Investment		373	-	373	797	-	797
<b>TOTAL INCOME</b>		<b>66,390</b>	<b>-</b>	<b>66,390</b>	<b>58,913</b>	<b>-</b>	<b>58,913</b>
<b>EXPENDITURE</b>							
Charitable activities	2	103,953	-	103,953	65,823	40,374	106,197
<b>TOTAL EXPENDITURE</b>		<b>103,953</b>	<b>-</b>	<b>103,953</b>	<b>65,823</b>	<b>40,374</b>	<b>106,197</b>
<b>NET /(EXPENDITURE) AND NET MOVEMENT IN FUNDS FOR THE YEAR</b>		<b>(37,563)</b>	<b>-</b>	<b>(37,563)</b>	<b>(6,910)</b>	<b>(40,374)</b>	<b>(47,284)</b>
<b>RECONCILIATION OF FUNDS</b>							
Total Funds brought forward		216,878	-	216,878	223,788	40,374	264,162
Total Funds carried forward		<b>179,315</b>	<b>-</b>	<b>179,315</b>	<b>216,878</b>	<b>-</b>	<b>216,878</b>

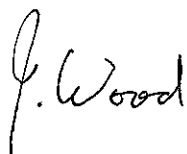
The notes on pages 13 to 15 form part of these financial statements.

## BALANCE SHEET AS AT 31 DECEMBER 2021

	Note	2021	2020
		£	£
<b>CURRENT ASSETS</b>			
Stock (including Southampton CiS)		2,419	3,082
Debtors (Gift Aid)		2,440	8,761
Cash at bank		175,910	206,743
<b>TOTAL CURRENT ASSETS</b>		<b>180,769</b>	<b>218,586</b>
<b>LIABILITIES</b>			
<b>CREDITORS – amounts falling due within one year</b>	5	(1,454)	(1,708)
<b>NET CURRENT ASSETS &amp; NET ASSETS</b>		<b>179,315</b>	<b>216,878</b>
<b>THE FUNDS OF THE CHARITY</b>			
Unrestricted (including Southampton CiS)	6	179,315	216,878
		<b>179,315</b>	<b>216,878</b>

The directors consider that the company is entitled to exemption from the requirement to have an audit under the provisions of Section 477(1) of the Companies Act 2006. Members have not required the company under Section 476 of the Companies Act 2006, to obtain an audit for the year ended 31 December 2021. The directors acknowledge their responsibilities for ensuring that the company keeps accounting records which comply with Section 386 and 387 of the Companies Act 2006 and for preparing financial statements which give a true and fair view of the state of affairs of the company as at 31 December 2021 and of its deficit for the year ended in accordance with the requirements of the Act relating to the financial statements as far as applicable to the company.

The financial statements, which have been prepared in accordance with the special provisions relating to the companies subject to the small companies regime within Part 15 of the Companies Act 2006, were approved by the Board of Directors of Christians in Science on August 8, 2022 and signed on their behalf by



Prof J Wood  
Chair of the Board of Trustees

The notes on pages 13 to 15 form part of these financial statements.

**ACCOUNTING POLICIES****FOR THE YEAR ENDED 31 DECEMBER 2021**

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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 2021

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

	2021 £	2020 £
<b>Unrestricted</b>		
Donations from individuals (excluding Gift Aid but including legacies)	54,844	38,339
Donations from churches	500	-
Subscriptions (including institutional)	3,223	14,939
Gift Aid	374	-
Amazon Smile	113	186
	<u>59,054</u>	<u>53,464</u>

**b. Income from charitable activities**

	2021 £	2020 £
Conference fees	3,658	4,652
Literature sales	3,305	-
	<u>6,963</u>	<u>4,652</u>

**2. RESOURCES EXPENDED****a. Charitable activities**

	2021 Direct £	2021 Support £	2021 Total £	2020 Direct £	2020 Support £	2020 Total £
Conferences, lectures and other events	4,129	7,656	11,785	3,910	14,285	18,195
Journal	7,511	29,100	36,611	10,756	27,198	37,954
Newsletters	2,083	9,299	11,382	4,422	16,156	20,578
Website	4,335	18,897	23,232	2,491	9,101	11,592
Student work	1,910	8,527	10,437	2,433	8,889	11,322
Other	3,639	5,879	9,518	1,214	4,435	5,649
Governance	-	988	988	-	907	907
(See below)	<u>23,607</u>	<u>80,346</u>	<u>103,953</u>	<u>25,226</u>	<u>80,971</u>	<u>106,197</u>

Governance costs include independent examination fee of £988 (2020 - £907).

## NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2021 (continued)

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

	2021 £	2020 £
Development Officer, Executive Officer, Secretary, Treasurer, employment and related costs	76,259	76,587
Administrative costs and insurance	4,087	4,384
	----- 80,346	----- 80,971

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

**3. STAFF COSTS AND NUMBERS**

	2021 £	2020 £
Staff costs were as follows:		
Wages and salaries (gross)	70,345	69,077
Social security costs (employer NI)	756	1,170
Pension costs	5,158	6,340
	----- 76,259	----- 76,587

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:

2021	2020
4	4
-----	-----

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 £0 (2020 - £40 made to 1 director).

Directors made donations totalling £13,130 in 2021 (from 5 directors) (2020 - £510 from 4 directors).

## NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2021 (continued)

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

	2021 £	2020 £
Accruals	1,454	1,708
	<u>1,454</u>	<u>1,708</u>

Accruals includes £501 (2020 - £415) of outstanding pension contributions.

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

	2021 £	2020 £
Balance brought forward	-	40,374
Incoming resources	-	-
Resources expended	-	(40,374)
	<u>-</u>	<u>-</u>
Balance carried forward	-	-

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 extended on a no cost basis until June 2020. This provided 100% of salary support for the Development Officer, 50% salary support for the Executive Officer, and support for other charitable activities. This fund was all spent by June 2020.