

CHRISTIAN SCIENCE COMMITTEES ON PUBLICATION FOR GREAT BRITAIN AND IRELAND

England & Wales · Charity number 230940

Details

Other names	CHRISTIAN SCIENCE COMMITTEES ON PUBLICATION FOR UK AND IRELAND
Status	Registered
Legal form	Other
Registered	1964-06-11
Register	View on the Charity Commission register

Contact

Address	Thanet House 231-232 Strand London WC2R 1DA
Phone	02081500245
Email	UKIManager@csp.com
Website	ukchristianscience.com

Activities

Objects: TO CORRECT IN A CHRISTIAN MANNER IMPOSITIONS ON THE PUBLIC IN REGARD TO CHRISTIAN SCIENCE, INJUSTICES DONE MRS EDDY OR MEMBERS OF THIS CHURCH BY THE DAILY PRESS, BY PERIODICALS OR CIRCULATED LITERATURE OF ANY SORT.

Activities: The charity supplies accurate information on Christian Science and its founder to the press, media in all its forms, Parliament, public sector institutions such as schools and hospitals, other religious organisations and private individuals.

Classification

- **How:** Provides Advocacy/advice/information
- **What:** Religious Activities
- **Who:** The General Public/mankind

Geography

- Guernsey
- Ireland
- Isle Of Man
- Jersey
- Northern Ireland
- Scotland

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£397,549	£389,301	-	-
2024-03-31	£437,012	£447,923	-	-
2023-03-31	£333,864	£343,585	-	-
2022-03-31	£309,003	£316,922	-	-
2021-03-31	£47,283	£41,652	-	-

Trustees

Name	Role	Appointed
Jason Vincent Salisbury		2025-01-13
Kylie Sisson		2021-07-19
Scott Cramer Shivers		2024-06-04

Accounts

**THE CHRISTIAN SCIENCE COMMITTEES ON PUBLICATION FOR
GREAT BRITAIN AND IRELAND**

**FINANCIAL STATEMENTS
FOR THE NINE MONTHS ENDED 31ST DECEMBER 2024**

**THE CHRISTIAN SCIENCE COMMITTEES ON PUBLICATION
FOR GREAT BRITAIN AND IRELAND**

**REPORT OF THE TRUSTEES
FOR THE NINE MONTHS ENDED 31ST DECEMBER 2024**

The Trustees present their report and the financial statements for the nine months ended 31st December 2024.

REFERENCE AND ADMINISTRATIVE INFORMATION

REGISTERED CHARITY NO.	230940
PRINCIPAL ADDRESS	Thanet House 231-232 Strand London WC2R 1DA

The Trustees who served throughout the year were:-

Mr K Ness (retired 04/06/2024)
S Shivers (appointed 04/06/2024)
Mrs K Sisson
Mrs R Harragin Hussey (resigned 13/01/2025)
Mr Jason Salisbury (appointed 13/01/2025)

PROFESSIONAL ADVISORS

Bankers	CAF Bank Ltd. Charities Aid Foundation Kings Hill West Malling Kent ME19 4TA
Auditors	Kingston Burrowes Audit Ltd 308 Ewell Road Surbiton Surrey KT6 7AL

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Christian Science Committees on Publication for Great Britain and Ireland is an unincorporated charity, registered charity number 230940.

The Governing Instrument of the Charity is Article XXXIII of The Manual of The Mother Church, The First Church of Christ, Scientist in Boston, Massachusetts (the 'Manual'). The Charity was registered with the Charity Commissioners on 11th June 1964.

On 26 May 2021, under s 280 (2) of The Charities Act 2011, changes were made to some Charity administrative provisions. Under these provisions the District Manager, Committees on Publication for Great Britain and Ireland, (the District Manager) and the Manager, Committees on Publication (the Manager) become Trustees on appointment to those positions. The third Trustee is appointed jointly by the District Manager and the Manager, in accordance with those same provisions.

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Kevin Ness ceased to be the Manager on 4 June 2024 and Scott Shivers was appointed in his place. Therefore, and in accordance with the Charity's governing documents, Kevin Ness resigned as a Trustee and Scott Shivers was appointed as a Trustee on the same day (4 June 2024). Robin Harragin Hussey resigned as the third Trustee and Jason Salisbury was appointed at a Special Trustees' Meeting held on 13th January 2025.

New Trustees are provided with a copy of the governing document, copies of recent minutes and other documents which might be helpful, by existing or previous Trustees.

POLICIES

Charity policies are reviewed in accordance with the review period stated in the policy. No policies required review in the 9 months to 31 December 2024. Current policies include the following:

- Expense Policy (including trustee expenses)
- Conflicts of Interest and Conflicts of Loyalties Policy
- Safeguarding Policy
- Risk Management Policy
- Investments Policy
- Volunteers Policy
- Privacy Policy

Trustees adhere to a Trustee Code of Conduct.

A risk register is maintained and the Trustees review and agree on appropriate actions to mitigate those risks.

OBJECTS AND ACTIVITIES

The object of the charity is 'to correct in a Christian manner impositions on the public in regard to Christian Science, injustices done Mrs Eddy or members of this Church by the daily press, by periodicals or circulated literature of any sort' (extract from Article XXXIII of The Manual of The Mother Church).

The Charity supplies accurate information on Christian Science and its founder to the press, media in all its forms, other religious organisations, private individuals and public sector institutions, to benefit the public by making more accessible and available the moral, ethical, and spiritual values that Christian Science affords those who study and practice its teachings.

The Charity consults with Parliaments and governmental and regulatory authorities on legislative issues that might affect the availability to the public of prayer-based spiritual healing as understood in Christian Science, and informs Christian Science churches, societies and members of The Mother Church throughout Great Britain and Ireland of certain issues of relevance to the practice of Christian Science

The Charity handles the appointment, or reappointment, of Assistant Committees on Publication for Greater London (Assistant Committees), and supports Readers in the appointment, or reappointment, of multi-county one-person Committees on Publication operating throughout Great Britain and Ireland (Committees), and guides their work (having the same object and aims). The Charity provides information, advice and training to assist their work.

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**REPORT OF THE TRUSTEES
FOR THE NINE MONTHS ENDED 31ST DECEMBER 2024 / cont**

ACHIEVEMENTS, PERFORMANCE AND FINANCIAL REVIEW

Assistant Committees chosen from branch churches and societies in the Greater London area help to keep their members abreast of the Charity's activities. Assistant Committees highlight mentions of Christian Science in books and other media, as do other members, and provide specific prayerful support for the activities of the office of the Committee on Publication for Greater London.

The Charity continued to track responses by the District Manager/Committee on Publication for Greater London, Committees, and other Christian Scientists during the year published, including in national and local press. The District Manager's office worked with multi-county Committees to respond to misapprehensions and misconceptions about Christian Science, Mary Baker Eddy and Christian Scientists published in the press, online and elsewhere, whenever the opportunity arose.

Opportunities to address impositions included working with the media, academia, online, and individual enquirers. This work also included talking with other Christian Science organisations and individual Christian Scientists.

During the year the work to monitor parliamentary activities in the British Isles for items of importance relevant to the practice of Christian Science continued. Various Consultations and draft Bills and Guidances issued by Government Departments were reviewed. Legislative bodies included the Westminster and Scottish Parliaments, the Welsh and Northern Irish Assemblies, the Oireachtas in Ireland, the Tynwald in the Isle of Man, and the States Assembly and the States of Guernsey.

A project for the provision of a payroll service for payments to office holders was initiated during the year. From 31 March 2025 the District Manager's office will administer payments to office holders for Committees based in the UK.

In jurisdictions where no Committee has been appointed, the District Manager's office maintains a watching brief for mentions and requests for information in those jurisdictions. The Charity continues to support appointments for jurisdictions in the British Isles where there is currently no Committee.

The website *ukchristianscience.com* has been undergoing a review, but continues to provide information for the press, other media outlets, and the public. A Facebook page, 'UKCS' carries articles and testimonies of healing published in the Christian Science periodicals of relevance to the Charity's locale.

Financial Review

The financial year of the Charity was changed and shortened during the year; from the original date of 31 March 2025 to 31 December 2024. A nine month period is therefore being reported on, rather than a full 12 months. The main reason for the change was to fall in line with The Mother Church in Boston, USA.

The core operating expenses of the Charity are met from grants from The Mother Church in Boston, USA. Modest contributions are also received from Christian Science churches and societies in Greater London for the work of the Committee and Assistant Committees for Greater London. Taking into account liquidity requirements and current interest rates, the higher interest-bearing notice deposit account has been closed. The Trustees believe that reserves are at an acceptable level to ensure continuance of the activities.

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FOR THE NINE MONTHS ENDED 31ST DECEMBER 2024/ cont**

PLANS FOR THE FUTURE

In fulfilling the Charity's purpose 'to correct impositions on the public with regard to Christian Science, injustices done Mrs Eddy or members of this Church by the daily press, periodicals, or circulated literature of any sort ... [and to] circulate in large quantities the papers containing such an article...' (Church Manual, Article XXXIII), ongoing activities include the following:

- working to correct inaccuracies, misapprehensions and injustices with regard to Christian Science, the Church's founder or its members;
- researching the location, literature, or teachings - where misapprehensions with regard to Christian Science and injustices to its founder and/or Christian Scientists may be found;
- monitoring and responding to legislative bodies, government departments and agencies, inspectorates and regulators as appropriate;
- working with journalists, academics, authors, legislators and so on, to better facilitate the above;
- considering better ways to support the work of Committees;
- considering ways that the Monitor Gift Fund may be used - a fund with a limitation that can no longer be fulfilled - to enable it to have a broader application, but still aligned with the original intent of the donors to the fund.

STATEMENT OF TRUSTEE'S RESPONSIBILITIES

The Trustees are responsible for preparing the Trustee's Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that year. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, 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 charity will continue in business.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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**REPORT OF THE TRUSTEES
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PUBLIC BENEFIT REQUIREMENT

The Trustees have complied with the duty in Section 17(5) of the Charities Act 2011 to have due regard to guidance published by the Charity Commission concerning the public benefit requirement.

APPROVAL

The Report was approved by the Trustees on 2025 and signed by:-

K SISSON
TRUSTEE

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF THE CHRISTIAN SCIENCE COMMITTEES ON PUBLICATION FOR GREAT BRITAIN AND IRELAND

OPINION

We have audited the financial statements of The Christian Science Committees on Publication for Great Britain and Ireland for the nine months ended 31 December 2024 which comprise the Statement of Financial Activities, the Statement of Financial Position and the notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 December 2024 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Charities Act 2011.

BASIS FOR OPINION

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the respective responsibilities of the Trustees and auditor section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

CONCLUSIONS RELATING TO GOING CONCERN

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

OTHER INFORMATION

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The Trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF THE CHRISTIAN SCIENCE COMMITTEES ON PUBLICATION FOR GREAT BRITAIN AND IRELAND /cont

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

MATTERS ON WHICH WE ARE REQUIRED TO REPORT BY EXCEPTION

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

We have nothing to report in respect of the following matters in relation to which the Charities Act 2011 requires us to report to you if, in our opinion:

- the information contained in the financial statements is inconsistent with the trustees' report
- proper accounting records have not been kept; or
- the financial statements do not agree to the accounting records; or
- we have not received all the information and explanations we require for our audit.

RESPONSIBILITIES OF THE TRUSTEES

As explained more fully in the Trustees' responsibilities statement set out on page 4, the Trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

OUR RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL STATEMENTS

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with regulations made under section 154 of that Act.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF THE CHRISTIAN SCIENCE COMMITTEES ON PUBLICATION FOR GREAT BRITAIN AND IRELAND /cont

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

We obtained an understanding of the legal and regulatory frameworks within which the charity operates, focusing on those laws and regulations that have a direct effect on the determination of material amounts and disclosures in the financial statements. The laws and regulations we considered in this context were the Charities Act 2011, FRS 102 and UK tax legislation.

We identified the greatest risk of material impact on the financial statements from irregularities, including fraud, to be within the recognition of income and the override of controls by management. We did not identify any significant risks in respect of accounting estimates.

Our audit procedures to respond to these risks included: inquiries of management their own identification and assessment of the risks of irregularities; and reviewing regulatory correspondence where available. Our audit procedures to respond to management override risks included: sample testing on the posting of journals; reviewing accounting estimates for biases; and reading minutes of meetings of those charged with governance. Our audit procedures to respond to revenue recognition risks included sample testing of income across the year to agree to supporting documentation, and reviewing income received either side of the year end to ensure this has been recognised correctly.

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit.

There are inherent limitations in our audit procedures described above. The further removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance and misstatement resulting from fraud as this may involve sophisticated schemes designed to avoid detection, including deliberate failure to record transactions, collusion or the provision of intentional misrepresentations.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF THE CHRISTIAN SCIENCE COMMITTEES ON PUBLICATION FOR GREAT BRITAIN AND IRELAND /cont

USE OF REPORT

This report is made solely to the charity's Trustees, in accordance with Sections 144 of the Charities Act 2011 and the regulations made under Section 154 of that Act. Our audit work has been undertaken so that we might state to the charity's Trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity's Trustees, for our audit work, for this report, or for the opinions we have formed.

Kingston Burrowes Audit Ltd
Statutory Auditor
308 Ewell Road
Surbiton
Sutton
Surrey
KT6 7AL

Date: 2025

Kingston Burrowes Audit Ltd is eligible to act as an auditor in terms of section 1212 Companies Act 2006.

**THE CHRISTIAN SCIENCE COMMITTEES ON PUBLICATION
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**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE NINE MONTHS ENDED 31ST DECEMBER 2024**

	Notes	General Fund £	Restricted Funds £	TOTAL 31 December 2024 £	TOTAL 31 March 2024 £
INCOME					
Donations and legacies	2	330,283	13,000	343,283	374,668
Charitable activities					
Contribution from churches and societies in London based on membership		4,608	-	4,608	4,655
Contribution from The Mother Church		44,189	-	44,189	53,421
Contribution towards conference		4,668	-	4,668	3,393
Investments					
Bank interest		801	-	801	875
TOTAL INCOME		<u>384,549</u>	<u>13,000</u>	<u>397,549</u>	<u>437,012</u>
TOTAL EXPENDITURE	3	(389,212)	(89)	(389,301)	(447,923)
NET MOVEMENT IN FUNDS	10	(4,663)	12,911	8,248	(10,911)
Fund balances brought forward		<u>79,819</u>	<u>10,129</u>	<u>89,948</u>	<u>100,859</u>
Fund balances carried forward		<u>£75,156</u>	<u>£23,040</u>	<u>£98,196</u>	<u>89,948</u>

The notes on pages 12 to 19 form part of the financial statements.

**THE CHRISTIAN SCIENCE COMMITTEES ON PUBLICATION
FOR GREAT BRITAIN AND IRELAND**

**STATEMENT OF FINANCIAL POSITION
FOR THE NINE MONTHS ENDED 31ST DECEMBER 2024**

	Notes	General Fund	Restricted Funds	TOTAL 31 December 2024	TOTAL 31 March 2024
		£	£	£	£
FIXED ASSETS					
Tangible fixed assets	6	88	-	88	352
		<u> </u>	<u> </u>	<u> </u>	<u> </u>
CURRENT ASSETS					
Debtors	7	10,991	-	10,991	11,603
Cash at bank and in hand		72,454	23,040	95,494	84,550
		<u> </u>	<u> </u>	<u> </u>	<u> </u>
		83,445	23,040	106,485	96,153
CREDITORS					
Amounts falling due within one year	8	8,377	-	8,377	6,557
		<u> </u>	<u> </u>	<u> </u>	<u> </u>
NET CURRENT ASSETS		75,068	23,040	98,108	89,596
		<u> </u>	<u> </u>	<u> </u>	<u> </u>
NET ASSETS		75,156	23,040	98,196	89,948
		<u> </u>	<u> </u>	<u> </u>	<u> </u>
ACCUMULATED FUNDS	10	75,156	23,040	98,196	89,948
		<u> </u>	<u> </u>	<u> </u>	<u> </u>

The financial statements were approved by the Trustees on
on their behalf by:-

2025 and are signed

K. Sisson
Trustee

Registered Charity No. 230940

The notes on pages 12 to 19 form part of the financial statements.

**THE CHRISTIAN SCIENCE COMMITTEES ON PUBLICATION
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE NINE MONTHS ENDED 31ST DECEMBER 2024**

1 ACCOUNTING POLICIES

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

General information

The Christian Science Committees on Publication for Great Britain and Ireland is a registered charity in England and Wales and is unincorporated. The address of the principal office is Golden Cross House, 8 Duncannon Street, London, WC2N 4JF.

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 2019) – (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The Charity constitutes a public benefit entity as defined by FRS 102.

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 note to these financial statements.

The financial statements are prepared in sterling, which is the functional currency of the entity, and are rounded to the nearest £1.

Exemption from preparing a cash flow statement

The charity is a small charity and has utilised the small entity exemption from producing a statement of cash flows.

Preparation of the financial statements on a going concern basis

The financial statements have been prepared on a going concern basis.

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE NINE MONTHS ENDED 31ST DECEMBER 2024**

1 ACCOUNTING POLICIES cont

It is the opinion of the trustees that due to the nature of the entity there are no assumptions or judgements that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

Fund structure

Unrestricted general funds are available to be used in accordance with the charitable objects at the discretion of the Trustees. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be used solely for particular purposes.

Income recognition

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Where income is received in advance of meeting any performance related conditions and there is not unconditional entitlement to the income, its recognition is deferred and included in creditors as deferred income until the performance conditions are met.

Donations receivable for the general purposes of the charity are credited to 'unrestricted funds'. Donations and legacies for purposes restricted by the wishes of the donor are taken to 'restricted funds'.

Donated goods are recognised at their fair value. Donated facilities and services are recognised at the value the charity would pay in the open market for an alternative item that would provide a benefit to the charity equivalent to the donated item.

Income from government and other grants, including those in respect of Covid-19, are recognised at fair value when the charity has entitlement after any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably. If entitlement is not met then these amounts are deferred.

Expenditure recognition

Expenditure is recognised 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.

Governance costs

Governance costs include the costs attributable to the charity's compliance with constitutional and statutory requirements and have been included as support costs.

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**NOTES TO THE FINANCIAL STATEMENTS
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1 ACCOUNTING POLICIES cont

Tangible fixed assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fixtures, fittings and equipment - over 3 to 5 years straight line

Debtors

Debtors are amounts owed to the charity. They are measured on the basis of their recoverable amount.

Cash and cash equivalents

Cash and cash equivalents are basic financial assets and include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

Cash at bank and in hand is held to meet the day to day running costs of the charity as they fall due.

Creditors

Creditors are amounts owed by the charity. They are measured at the amount that the charity expects to have to pay to settle the debt.

Leases

Operating lease rentals are charged to the Statement of Financial Activities on a straight-line basis over the term of the lease.

Financial instruments

A financial asset or financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest.

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Financial assets classified as receivable within one year are not amortised. Basic financial liabilities, including creditors and bank loans that are classified as debt, are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Financial liabilities are derecognised when the trust's contractual obligations expire or are discharged or cancelled.

2 INCOME FROM DONATIONS & LEGACIES

	General Fund	Restricted Funds	TOTAL 31 December 2024	TOTAL 31 March 2024
	£		£	£
Donation from churches, societies and individuals	47	13,000	13,047	500
Donated goods and services	330,236	-	330,236	374,168
	<u>330,283</u>	<u>13,000</u>	<u>343,283</u>	<u>374,668</u>

Income from donated goods and services represents the value of staff and contractor costs which are provided by The Mother Church. See Note 11 for further details.

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**NOTES TO THE FINANCIAL STATEMENTS
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3 EXPENDITURE *By Fund*

	Notes	General Fund	Restricted Funds	TOTAL 31 Dec 2024 £	TOTAL 31 March 2024 £
		£	£	£	£
<i>Direct expenditure</i>					
Staff costs	11	289,888	-	289,888	374,168
Professional and other fees and subscriptions		40,840	-	40,840	752
Rent		27,014	-	27,014	33,987
Printing, postage and stationery		120	-	120	90
Telephone and fax		453	-	453	599
Computer costs		3,575	-	3,575	5,001
Travelling		15,394	-	15,394	19,549
Books and papers		1,618	89	1,707	1,950
Conferences and training		8,268	-	8,268	9,046
Bank charge		176	-	176	189
Miscellaneous		(398)	-	(398)	101
Depreciation		264	-	264	511
		<u>387,212</u>	<u>89</u>	<u>387,301</u>	<u>445,850</u>
<i>Governance costs</i>					
Audit & accounts fee		2,000	-	2,000	1,980
		<u>2,000</u>	<u>-</u>	<u>2,000</u>	<u>1,980</u>
Total expenditure		<u>389,212</u>	<u>89</u>	<u>387,301</u>	<u>447,923</u>

4 TRUSTEES REMUNERATION AND EXPENSES

During the period, one trustee received remuneration from The Mother Church in their capacity as employee(s) (2024: two). The legal authority under which the payments are made is the governing document of the charity.

Mrs R Harragin Hussey received remuneration of £Nil (2024: £8,612), including pension contributions of £Nil (2024: £574) for her role in Special Projects Editorial Activities UKI.

Mrs K Sisson received remuneration of £101,623 (2024: £129,683), including pension contributions of £6,737 (2024: £8,600) for her role as District Manager.

No trustees received remuneration from the charity for their role as trustee (2024: nil).

During the year no trustees received any reimbursed expenses from the charity in their capacity as Trustee (2024: nil).

**THE CHRISTIAN SCIENCE COMMITTEES ON PUBLICATION
FOR GREAT BRITAIN AND IRELAND**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE NINE MONTHS ENDED 31ST DECEMBER 2024**

5 AUDITORS' REMUNERATION

	TOTAL 31 December 2024 £	TOTAL 31 March 2024 £
Audit of the financial statements	1,640	1,600
All other non-audit services	360	380
	<u>2,000</u>	<u>1,980</u>

6 TANGIBLE FIXED ASSETS

Fixtures, fittings and equipment	£
Cost	
At 1 April 2024	9,091
Disposals	-
	<u>9,091</u>
At 31 December 2024	<u>9,091</u>
Depreciation	
At 1 April 2024	8,739
Eliminated on disposal	
Charge for year	264
	<u>9,003</u>
At 31 December 2024	<u>9,003</u>
Net book values	
At 31 December 2024	<u>88</u>
At 31 March 2024	<u>352</u>

7 DEBTORS

	31 December 2024 £	31 March 2024 £
Trade debtors	-	357
Prepayments and other debtors	10,991	11,246
	<u>10,991</u>	<u>11,603</u>

**THE CHRISTIAN SCIENCE COMMITTEES ON PUBLICATION
FOR GREAT BRITAIN AND IRELAND**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE NINE MONTHS ENDED 31ST DECEMBER 2024**

8 CREDITORS: amounts falling due within one year

	31 December 2024 £	31 March 2024 £
Trade creditors	125	37
Accruals and other creditors	8,251	6,520
	<u>8,376</u>	<u>6,557</u>

9 OPERATING LEASE COMMITMENTS

Lessee

At the reporting end date, the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	31 December 2024 £	31 March 2024 £
Within one year	10,675	25,620
Between two and five years	-	4,270
	<u>10,675</u>	<u>29,890</u>

10 FUNDS

	Balance 31 Mar 24 £	Incoming Resources £	Resources Expended £	Balance 31 Dec 24 £
The funds comprise:				
General Fund	79,819	344,201	348,864	75,156
Restricted Funds				
Monitor Gift Fund	9,185	-	89	9,096
Channel Islands Fund	944	-	-	944
East of England Fund	-	13,000	-	13,000
	<u>89,948</u>	<u>375,201</u>	<u>348,953</u>	<u>98,196</u>

Monitor Gift Fund (now closed to donations) – provides gift subscriptions of The Christian Science Monitor newspaper to appropriate recipients, including Members of the British, Irish and European Parliaments, media and library contacts.

County Funds – are being held by the Charity pending appointment of committees to cover the area.

**THE CHRISTIAN SCIENCE COMMITTEES ON PUBLICATION
FOR GREAT BRITAIN AND IRELAND**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE NINE MONTHS ENDED 31ST DECEMBER 2024**

11. RELATED PARTIES

The District Manager and four staff members (2024 – District Manager and four staff members) are employed by The Mother Church directly. Their employment contracts and reporting lines are to officers of The Mother Church although their duties relate to activities which may also be considered to be within the scope of the Charity.

The gross salaries were £241,238 (2024: £311,937), with employer's national insurance of £28,685 (2024: £36,562) and contributions to defined contribution pension schemes of £19,965 (2024 - £25,668).

Professional and other fees and subscriptions includes £40,348 paid directly to contractors by The Mother Church.

The charity received income of £44,189 (2024: £53,421) from The Mother Church in respect of rental and other costs.

The Mother Church (First Church of Christ, Scientist, Boston, Massachusetts, USA) is the Church organisational body. The Governing Instrument of the Charity is Article XXXIII of The Manual of The Mother Church.

Accounts

**THE CHRISTIAN SCIENCE COMMITTEES ON PUBLICATION FOR
GREAT BRITAIN AND IRELAND**

**FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2024**

**THE CHRISTIAN SCIENCE COMMITTEES ON PUBLICATION
FOR GREAT BRITAIN AND IRELAND**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST MARCH 2024**

The Trustees present their report and the financial statements for the year ended 31st March 2024.

REFERENCE AND ADMINISTRATIVE INFORMATION

REGISTERED CHARITY NO.	230940
PRINCIPAL ADDRESS	Golden Cross House 8 Duncannon Street London WC2N 4JF

The Trustees who served throughout the year were:-

Mr K Ness
Mrs K Sisson
Mrs R Harragin Hussey

PROFESSIONAL ADVISORS

Bankers	CAF Bank Ltd. Charities Aid Foundation Kings Hill West Malling Kent ME19 4TA
Auditors	Kingston Burrowes Audit Ltd 308 Ewell Road Surbiton Surrey KT6 7AL

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Christian Science Committees on Publication for Great Britain and Ireland is an unincorporated charity, registered charity number 230940.

The Governing Instrument of the Charity is Article XXXIII of The Manual of The Mother Church, The First Church of Christ, Scientist in Boston, Massachusetts (the 'Manual'). The Charity was registered with the Charity Commissioners on 11th June 1964.

On 26 May 2021, under s 280 (2) of The Charities Act 2011, changes were made to some Charity administrative provisions to ensure best practice, including, quorum, voting, and calling of meetings, and included changing the minimum number of trustees to 3.

Under those provisions the District Manager, Committees on Publication for Great Britain and Ireland, (the District Manager) and the Manager, Committees on Publication (the Manager) become Trustees on appointment to those positions. The third Trustee is appointed jointly by the District Manager and the Manager, in accordance with those same provisions on appointing and removing trustees, contained within the Charity's governing documents.

THE CHRISTIAN SCIENCE COMMITTEES ON PUBLICATION FOR GREAT BRITAIN AND IRELAND

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST MARCH 2024 / cont

Kevin Ness, Manager, and Kylie Sisson, District Manager, served as Trustees for the financial year in accordance with this rule and Robin Harragin Hussey is currently serving as the third Trustee. Kevin Ness ceased to be the Manager on 4 June 2024 and Scott Shivers was appointed in his place. Therefore, and in accordance with the Charity's governing documents, Kevin Ness resigned as a Trustee and Scott Shivers was appointed as a Trustee on the same day (4 June 2024).

Robin Harragin Hussey resigned as the Third Trustee and Jason Salisbury was appointed as the Third Trustee at the Special Trustees' Meeting held on 13th January 2025.

New Trustees are provided with a copy of the governing document, copies of recent minutes and other documents which might be helpful, by existing or previous Trustees.

POLICIES

Charity policies are reviewed in accordance with the review period stated in the policy. No policies were due for review. Current policies include the following:

- Expense Policy (including trustee expenses)
- Conflicts of Interest and Conflicts of Loyalties Policy
- Safeguarding Policy
- Risk Management Policy
- Investments Policy
- Volunteers Policy
- Privacy Policy

Trustees adhere to a Trustee Code of Conduct.

RISK MANAGEMENT

The Trustees have reviewed the risk register and agreed appropriate actions to mitigate those risks.

OBJECTS AND ACTIVITIES

The object of the charity is 'to correct in a Christian manner impositions on the public in regard to Christian Science, injustices done Mrs Eddy or members of this Church by the daily press, by periodicals or circulated literature of any sort' (extract from Article XXXIII of The Manual of The Mother Church).

The Charity supplies accurate information on Christian Science and its founder to the press, media in all its forms, other religious organisations, private individuals and public sector institutions, to benefit the public by making more accessible and available the moral, ethical, and spiritual values that Christian Science affords those who study and practice its teachings. It consults with Parliaments and governmental and regulatory authorities on legislative issues that might affect the availability to the public of prayer-based spiritual healing as understood in Christian Science, and informs Christian Science churches, societies and members of The Mother Church throughout Great Britain and Ireland of certain legislative issues of relevance to the practice of Christian Science. It handles the appointment, or reappointment, of Assistants and of the multi-county one-person Committees on Publication operating throughout Great Britain and Ireland (having the same object and aims), and guides their work. The Charity provides information, advice and training (including technical support) to assist their work.

THE CHRISTIAN SCIENCE COMMITTEES ON PUBLICATION FOR GREAT BRITAIN AND IRELAND

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST MARCH 2024 / cont

ACHIEVEMENTS, PERFORMANCE AND FINANCIAL REVIEW

A team of Assistant Committees, representing branch churches and societies in the Greater London area, helped to keep their members abreast of the charity's activities. Assistant Committees highlight mentions of Christian Science in books and other media, and support the work of the Committee on Publication for Greater London by prayerfully supporting the activities of the office.

The charity continued to track published responses in national and local press written by the District Manager's office, multi-county Committees, and/or other Christian Scientists during the year. The District Manager's office worked with multi-county Committees to respond to misapprehensions and misconceptions about Christian Science, Mary Baker Eddy and Christian Scientists published in the press, online and elsewhere, whenever the opportunity arose.

Opportunities to address impositions included working with the media, academia, online, community groups and individual enquirers. This work also included talking with other Christian Science organisations and individual Christian Scientists.

During the year the work to monitor parliamentary activities in the British Isles for items of importance relevant to the practice of Christian Science continued. Various Consultations and draft Bills and Guidances issued by Government Departments were reviewed. Legislative bodies included the Westminster and Scottish Parliaments, the Welsh and Northern Irish Assemblies, the Oireachtas in Ireland, the Tynwald in the Isle of Man, and the States Assembly and the States of Guernsey.

Committees on Publication were appointed for most jurisdictions in the British Isles, including new Committees on Publication being appointed for Scotland and Ireland. The number of reappointments indicated a high degree of stability which is welcome. We continue to seek to make appointments in jurisdictions in the British Isles currently without a Committee.

The website *ukchristianscience.com* continues to reflect responses issued by the office in the press and other media outlets as well as provide answers to commonly asked questions. A Facebook page, 'UKCS' carries articles and testimonies of healing published in the Christian Science periodicals of relevance to the charity's locale.

Financial Review

Core operating expenses are covered by grants from The Mother Church in Boston. Contributions were also received from Christian Science churches and societies in Greater London.

Taking into account liquidity requirements, the higher interest-bearing notice deposit account has been retained.

Reserves Policy

Reserves are used to cover the gap between income and expenditure and the Trustees believe the current reserves are at an acceptable level to ensure continuance of the activities.

At the end of the year the charity held reserves of £89,948 (2023 : £100,859), of which £10,129 (2023 : £10,222) is restricted and £79,819 (2023 : £90,637) is unrestricted.

**THE CHRISTIAN SCIENCE COMMITTEES ON PUBLICATION
FOR GREAT BRITAIN AND IRELAND**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST MARCH 2024/ cont**

PLANS FOR THE FUTURE

In fulfilling the charity's purpose 'to correct impositions on the public with regard to Christian Science, injustices done Mrs Eddy or members of this Church by the daily press, periodicals, or circulated literature of any sort ... [and to] circulate in large quantities the papers containing such an article...' (Church Manual, Article XXXIII), future plans include the following:

- researching the location, literature, or teachings - where misapprehensions with regard to Christian Science and injustices to its founder and/or Christian Scientists may be found;
- working to correct misapprehensions and injustices;
- monitoring and responding to legislative bodies, government departments and agencies, inspectorates and regulators as appropriate;
- working with journalists, academics, authors, legislators and so on, to better facilitate the above;
- considering ways that the Monitor Gift Fund may be used - a fund with a limitation that can no longer be fulfilled - to enable it to have a slightly broader application, but still aligned with the original intent of the donors to the fund.

STATEMENT OF TRUSTEE'S RESPONSIBILITIES

The Trustees are responsible for preparing the Trustee's Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that year. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, 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 charity will continue in business.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**THE CHRISTIAN SCIENCE COMMITTEES ON PUBLICATION
FOR GREAT BRITAIN AND IRELAND**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST MARCH 2024 / cont**

PUBLIC BENEFIT REQUIREMENT

The Trustees have complied with the duty in Section 17(5) of the Charities Act 2011 to have due regard to guidance published by the Charity Commission concerning the public benefit requirement.

APPROVAL

The Report was approved by the Trustees on 13th January 2025 and signed by:-



K SISSON
TRUSTEE

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF THE CHRISTIAN SCIENCE COMMITTEES ON PUBLICATION FOR GREAT BRITAIN AND IRELAND

OPINION

We have audited the financial statements of The Christian Science Committees on Publication for Great Britain and Ireland for the year ended 31 March 2024 which comprise the Statement of Financial Activities, the Statement of Financial Position and the notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2024 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Charities Act 2011.

BASIS FOR OPINION

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the respective responsibilities of the Trustees and auditor section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

CONCLUSIONS RELATING TO GOING CONCERN

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

OTHER INFORMATION

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The Trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF THE CHRISTIAN SCIENCE COMMITTEES ON PUBLICATION FOR GREAT BRITAIN AND IRELAND /cont

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

MATTERS ON WHICH WE ARE REQUIRED TO REPORT BY EXCEPTION

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

We have nothing to report in respect of the following matters in relation to which the Charities Act 2011 requires us to report to you if, in our opinion:

- the information contained in the financial statements is inconsistent with the trustees' report
- proper accounting records have not been kept; or
- the financial statements do not agree to the accounting records; or
- we have not received all the information and explanations we require for our audit.

RESPONSIBILITIES OF THE TRUSTEES

As explained more fully in the Trustees' responsibilities statement set out on page 4, the Trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

OUR RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL STATEMENTS

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with regulations made under section 154 of that Act.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF THE CHRISTIAN SCIENCE COMMITTEES ON PUBLICATION FOR GREAT BRITAIN AND IRELAND /cont

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

We obtained an understanding of the legal and regulatory frameworks within which the charity operates, focusing on those laws and regulations that have a direct effect on the determination of material amounts and disclosures in the financial statements. The laws and regulations we considered in this context were the Charities Act 2011, FRS 102 and UK tax legislation.

We identified the greatest risk of material impact on the financial statements from irregularities, including fraud, to be within the recognition of income and the override of controls by management. We did not identify any significant risks in respect of accounting estimates.

Our audit procedures to respond to these risks included: inquiries of management their own identification and assessment of the risks of irregularities; and reviewing regulatory correspondence where available. Our audit procedures to respond to management override risks included: sample testing on the posting of journals; reviewing accounting estimates for biases; and reading minutes of meetings of those charged with governance. Our audit procedures to respond to revenue recognition risks included sample testing of income across the year to agree to supporting documentation, and reviewing income received either side of the year end to ensure this has been recognised correctly.

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit.

There are inherent limitations in our audit procedures described above. The further removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance and misstatement resulting from fraud as this may involve sophisticated schemes designed to avoid detection, including deliberate failure to record transactions, collusion or the provision of intentional misrepresentations.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF THE CHRISTIAN SCIENCE COMMITTEES ON PUBLICATION FOR GREAT BRITAIN AND IRELAND /cont

USE OF REPORT

This report is made solely to the charity's Trustees, in accordance with Sections 144 of the Charities Act 2011 and the regulations made under Section 154 of that Act. Our audit work has been undertaken so that we might state to the charity's Trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity's Trustees, for our audit work, for this report, or for the opinions we have formed.

A handwritten signature in black ink, appearing to read 'Kingston BAL', is written over the printed name of the auditor.

Kingston Burrowes Audit Ltd
Statutory Auditor
308 Ewell Road
Surbiton
Sutton
Surrey
KT6 7AL

Date: 21st January 2025

Kingston Burrowes Audit Ltd is eligible to act as an auditor in terms of section 1212 Companies Act 2006.

**THE CHRISTIAN SCIENCE COMMITTEES ON PUBLICATION
FOR GREAT BRITAIN AND IRELAND**

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST MARCH 2024**

	Notes	General Fund £	Restricted Funds £	TOTAL 2024 £	TOTAL 2023 £
INCOME					
Donations and legacies	2	374,668	-	374,668	287,852
Charitable activities					
Contribution from churches and societies in London based on membership		4,655	-	4,655	5,202
Contribution from The Mother Church		53,421	-	53,421	36,132
Contribution towards conference		3,393	-	3,393	3,817
Investments					
Bank interest		875	-	875	861
TOTAL INCOME		<u>437,012</u>	<u>-</u>	<u>437,012</u>	<u>333,864</u>
TOTAL EXPENDITURE	3	(447,830)	(93)	(447,923)	(343,585)
NET MOVEMENT IN FUNDS	10	(10,818)	(93)	(10,911)	(9,721)
Fund balances brought forward		90,637	10,222	100,859	110,580
Fund balances carried forward		<u>79,819</u>	<u>10,129</u>	<u>89,948</u>	<u>100,859</u>

The notes on pages 12 to 19 form part of the financial statements.

**THE CHRISTIAN SCIENCE COMMITTEES ON PUBLICATION
FOR GREAT BRITAIN AND IRELAND**

**STATEMENT OF FINANCIAL POSITION
31 MARCH 2024**

	Notes	General Fund £	Restricted Funds £	TOTAL 2024 £	TOTAL 2023 £
FIXED ASSETS					
Tangible fixed assets	6	352	-	352	863
CURRENT ASSETS					
Debtors	7	11,603	-	11,603	7,804
Cash at bank and in hand		74,421	10,129	84,550	99,114
		86,024	10,129	96,153	106,918
CREDITORS					
Amounts falling due within one year	8	6,557	-	6,557	6,922
NET CURRENT ASSETS		79,467	10,129	89,596	99,996
NET ASSETS		79,819	10,129	89,948	100,859
ACCUMULATED FUNDS	10	79,819	10,129	89,948	100,859

The financial statements were approved by the Trustees on 13th January 2025 and are signed on their behalf by:-

K. Sisson

K. Sisson
Trustee

Registered Charity No. 230940

The notes on pages 12 to 19 form part of the financial statements.

**THE CHRISTIAN SCIENCE COMMITTEES ON PUBLICATION
FOR GREAT BRITAIN AND IRELAND**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2024**

1 ACCOUNTING POLICIES

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

General information

The Christian Science Committees on Publication for Great Britain and Ireland is a registered charity in England and Wales and is unincorporated. The address of the principal office is Golden Cross House, 8 Duncannon Street, London, WC2N 4JF.

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 2019) – (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The Charity constitutes a public benefit entity as defined by FRS 102.

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 note to these financial statements.

The financial statements are prepared in sterling, which is the functional currency of the entity, and are rounded to the nearest £1.

Exemption from preparing a cash flow statement

The charity is a small charity and has utilised the small entity exemption from producing a statement of cash flows.

Preparation of the financial statements on a going concern basis

The financial statements have been prepared on a going concern basis.

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

**THE CHRISTIAN SCIENCE COMMITTEES ON PUBLICATION
FOR GREAT BRITAIN AND IRELAND**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2024 /cont**

1 ACCOUNTING POLICIES cont

It is the opinion of the trustees that due to the nature of the entity there are no assumptions or judgements that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

Fund structure

Unrestricted general funds are available to be used in accordance with the charitable objects at the discretion of the Trustees. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be used solely for particular purposes.

Income recognition

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Where income is received in advance of meeting any performance related conditions and there is not unconditional entitlement to the income, its recognition is deferred and included in creditors as deferred income until the performance conditions are met.

Donations receivable for the general purposes of the charity are credited to 'unrestricted funds'. Donations and legacies for purposes restricted by the wishes of the donor are taken to 'restricted funds'.

Donated goods are recognised at their fair value. Donated facilities and services are recognised at the value the charity would pay in the open market for an alternative item that would provide a benefit to the charity equivalent to the donated item.

Income from government and other grants, including those in respect of Covid-19, are recognised at fair value when the charity has entitlement after any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably. If entitlement is not met then these amounts are deferred.

Expenditure recognition

Expenditure is recognised 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.

Governance costs

Governance costs include the costs attributable to the charity's compliance with constitutional and statutory requirements and have been included as support costs.

**THE CHRISTIAN SCIENCE COMMITTEES ON PUBLICATION
FOR GREAT BRITAIN AND IRELAND**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2024 /cont**

1 ACCOUNTING POLICIES cont

Tangible fixed assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fixtures, fittings and equipment - over 3 to 5 years straight line

Debtors

Debtors are amounts owed to the charity. They are measured on the basis of their recoverable amount.

Cash and cash equivalents

Cash and cash equivalents are basic financial assets and include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

Cash at bank and in hand is held to meet the day to day running costs of the charity as they fall due.

Creditors

Creditors are amounts owed by the charity. They are measured at the amount that the charity expects to have to pay to settle the debt.

Leases

Operating lease rentals are charged to the Statement of Financial Activities on a straight-line basis over the term of the lease.

Financial instruments

A financial asset or financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest.

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Financial assets classified as receivable within one year are not amortised. Basic financial liabilities, including creditors and bank loans that are classified as debt, are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Financial liabilities are derecognised when the trust's contractual obligations expire or are discharged or cancelled.

2 INCOME FROM DONATIONS & LEGACIES

	General Fund £	TOTAL 2024 £	TOTAL 2023 £
Donation from churches, societies and individuals	500	500	330
Donated goods and services	374,168	374,168	287,522
	<u>374,668</u>	<u>374,668</u>	<u>287,852</u>

Income from donated goods and services represents the value of staff costs which are provided by The Mother Church. See Note 11 for further details.

**THE CHRISTIAN SCIENCE COMMITTEES ON PUBLICATION
FOR GREAT BRITAIN AND IRELAND**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2024 /cont**

3 EXPENDITURE *By Fund*

	Notes	General Fund £	Restricted Funds £	TOTAL 2024 £	TOTAL 2023 £
<i>Direct expenditure</i>					
Staff costs	11	374,168	-	374,168	287,522
Professional and other fees and subscriptions		752	-	752	884
Rent		33,987	-	33,987	30,844
Printing, postage and stationery		90	-	90	110
Telephone and fax		599	-	599	471
Computer costs		5,001	-	5,001	8,006
Travelling		19,549	-	19,549	3,473
Books and papers		1,950	-	1,950	2,108
Conferences and training		9,046	-	9,046	6,781
Bank charge		189	-	189	192
Miscellaneous		8	93	101	155
Depreciation		511	-	511	854
Loss on disposal of fixe assets		-	-	-	205
		<u>445,850</u>	<u>93</u>	<u>445,850</u>	<u>341,605</u>
<i>Governance costs</i>					
Audit & accounts fee		1,980	-	1,980	1,980
		<u>1,980</u>	<u>-</u>	<u>1,980</u>	<u>1,980</u>
Total expenditure		<u>447,830</u>	<u>93</u>	<u>447,923</u>	<u>343,585</u>

4 TRUSTEES REMUNERATION AND EXPENSES

During the year, two trustees received remuneration from The Mother Church in their capacity as employees (2023: two). The legal authority under which the payments are made is the governing document of the charity.

Mrs R Harragin Hussey received remuneration of £8,612 (2023: £42,808), including pension contributions of £574 (2023: £3,037) for her role in Special Projects Editorial Activities UKI.

Mrs K Sisson received remuneration of £129,683 (2023: £100,613), including pension contributions of £8,600 (2023: £4,299) for her role as District Manager.

No trustees received remuneration from the charity for their role as trustee (2023: nil).

During the year no trustees received any reimbursed expenses from the charity in their capacity as Trustee (2023: nil).

**THE CHRISTIAN SCIENCE COMMITTEES ON PUBLICATION
FOR GREAT BRITAIN AND IRELAND**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2024 /cont**

5 AUDITORS' REMUNERATION

	TOTAL 2024 £	TOTAL 2023 £
Audit of the financial statements	1,600	1,600
All other non-audit services	380	380
	<u>1,980</u>	<u>1,980</u>

6 TANGIBLE FIXED ASSETS

Fixtures, fittings and equipment	£
Cost	
At 1 April 2023	9,091
Disposals	-
	<u>9,091</u>
At 31 March 2024	<u>9,091</u>
Depreciation	
At 1 April 2023	8,228
Eliminated on disposal	-
Charge for year	511
	<u>8,739</u>
At 31 March 2024	<u>8,739</u>
Net book values	
At 31 March 2024	<u>352</u>
At 31 March 2023	<u>863</u>

7 DEBTORS

	2024 £	2023 £
Trade debtors	357	-
Prepayments and other debtors	11,246	7,804
	<u>11,603</u>	<u>7,804</u>

**THE CHRISTIAN SCIENCE COMMITTEES ON PUBLICATION
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2024 /cont**

8 CREDITORS: amounts falling due within one year

	2024 £	2023 £
Trade creditors	37	32
Accruals and other creditors	6,520	6,890
	<u>6,557</u>	<u>6,922</u>

9 OPERATING LEASE COMMITMENTS

Lessee

At the reporting end date, the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2024 £	2023 £
Within one year	25,620	25,620
Between two and five years	4,270	29,890
	<u>29,890</u>	<u>55,510</u>

10 FUNDS

	Balance 31 Mar 23 £	Incoming Resources £	Resources Expended £	Balance 31 Mar 24 £
The funds comprise:				
General Fund	90,637	437,012	447,830	79,819
Restricted Funds				
Monitor Gift Fund	9,278	-	93	9,195
Channel Islands Fund	944	-	-	944
	<u>100,859</u>	<u>437,012</u>	<u>447,923</u>	<u>89,948</u>

Monitor Gift Fund (now closed to donations) – provides gift subscriptions of The Christian Science Monitor newspaper to appropriate recipients, including Members of the British, Irish and European Parliaments, media and library contacts.

County Funds – are being held by the Charity pending appointment of committees to cover the area.

**THE CHRISTIAN SCIENCE COMMITTEES ON PUBLICATION
FOR GREAT BRITAIN AND IRELAND**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2024 /cont**

11. RELATED PARTIES

The District Manager and four staff members (2022 – District Manager and three staff members) are employed by The Mother Church directly. Their employment contracts and reporting lines are to officers of The Mother Church although their duties relate to activities which may also be considered to be within the scope of the Charity.

The gross salaries were £311,937 (2023: £242,042), with employer's national insurance of £36,562 (2023: £30,109) and contributions to defined contribution pension schemes of £25,569 (2023 - £15,371).

The charity received income of £53,421 (2023: £36,132) from The Mother Church in respect of rental and other costs.

The Mother Church (First Church of Christ, Scientist, Boston, Massachusetts, USA) is the Church organisational body. The Governing Instrument of the Charity is Article XXXIII of The Manual of The Mother Church.

Accounts

**THE CHRISTIAN SCIENCE COMMITTEES ON PUBLICATION FOR
GREAT BRITAIN AND IRELAND**

**FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2023**

**THE CHRISTIAN SCIENCE COMMITTEES ON PUBLICATION
FOR GREAT BRITAIN AND IRELAND**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST MARCH 2023**

REFERENCE AND ADMINISTRATIVE INFORMATION

Registered charity no.	230940
Principal address	Golden Cross House 8 Duncannon Street London WC2N 4JF

The Trustees who served throughout the year were:

Mr K Ness
Mrs K Sisson
Mrs R Harragin Hussey

Professional Advisors

Bankers	CAF Bank Ltd. Charities Aid Foundation Kings Hill West Malling Kent ME19 4TA
Auditors	Myrus Smith Norman House 8 Burnell Road Sutton Surrey SM1 4BW

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Christian Science Committees on Publication for Great Britain and Ireland is an unincorporated charity, registered charity number 230940.

The Governing Instrument of the Charity is Article XXXIII of The Manual of The Mother Church, The First Church of Christ, Scientist in Boston, Massachusetts (the 'Manual'). The Charity was registered with the Charity Commissioners on 11 June 1964.

On 26 May 2021, under s 280 (2) of The Charities Act 2011, changes were made to some Charity administrative provisions to ensure best practice, including, quorum, voting, and calling of meetings, and included changing the minimum number of trustees to 3.

Under those provisions the District Manager, Committees on Publication for Great Britain and Ireland, (the District Manager) and the Manager, Committees on Publication (the Manager) become Trustees on appointment to those positions. The third Trustee is appointed jointly by the District Manager and the Manager, in accordance with those same provisions on appointing and removing trustees, contained within the charity's governing documents.

THE CHRISTIAN SCIENCE COMMITTEES ON PUBLICATION FOR GREAT BRITAIN AND IRELAND

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST MARCH 2023 / cont

Kevin Ness, Manager, and Kylie Sisson, District Manager, are Trustees in accordance with this rule and Robin Harragin Hussey is currently serving as the third Trustee.

New Trustees are provided with a copy of the governing document, copies of recent minutes and other documents which might be helpful, by existing or previous Trustees.

Policies

Charity policies are reviewed in accordance with the review period stated in the policy. No policies were due for review. Current policies include the following:

- Expense Policy (including trustee expenses)
- Conflicts of Interest and Conflicts of Loyalties Policy
- Safeguarding Policy
- Risk Management Policy
- Investments Policy
- Volunteers Policy
- Privacy Policy

Trustees adhere to a Trustee Code of Conduct..

Risk Management

The Trustees have reviewed the risk register and agreed appropriate actions to mitigate those risks.

OBJECTS AND ACTIVITIES

The object of the charity is 'to correct in a Christian manner impositions on the public in regard to Christian Science, injustices done Mrs Eddy or members of this Church by the daily press, by periodicals or circulated literature of any sort' (extract from Article XXXIII of The Manual of The Mother Church).

The Charity supplies accurate information on Christian Science and its founder to the press, media in all its forms, other religious organisations, private individuals and public sector institutions, to benefit the public by making more accessible and available the moral, ethical, and spiritual values that Christian Science affords those who study and practice its teachings. It consults with Parliaments and governmental and regulatory authorities on legislative issues that might affect the availability to the public of prayer-based spiritual healing as understood in Christian Science, and informs Christian Science churches, societies and members of The Mother Church throughout Great Britain and Ireland of certain legislative issues of relevance to the practice of Christian Science. It handles the appointment, or reappointment, of Assistants and of the multi-county one-person Committees on Publication operating throughout Great Britain and Ireland (having the same object and aims), and guides their work. The Charity provides information, advice and training (including technical support) to assist their work.

ACHIEVEMENTS, PERFORMANCE AND FINANCIAL REVIEW

A team of Assistant Committees, representing branch churches and societies in the Greater London area, helped to keep their members abreast of the charity's activities. Assistant Committees highlighted mentions of Christian Science that they saw in books and media, and supported the

**THE CHRISTIAN SCIENCE COMMITTEES ON PUBLICATION
FOR GREAT BRITAIN AND IRELAND**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST MARCH 2023 / cont**

work of the Committee on Publication for Greater London by prayerfully supporting the activities of the office.

The charity continued to track published responses in national and local press written by the District Manager's office, multi-county Committees, and/or other Christian Scientists during the year. The District Manager's office worked with multi-county Committees to respond to misapprehensions and misconceptions about Christian Science, Mary Baker Eddy and Christian Scientists published in the press, online and elsewhere, whenever the opportunity arose.

Opportunities to address impositions included working with the media, academia, online, community groups and individual enquirers. This work also included talking with other Christian Science organisations and individual Christian Scientists.

During the year the work to monitor parliamentary activities in the British Isles for items of importance relevant to the practice of Christian Science continued. Various Consultations and draft Bills and Guidances issued by Government Departments were reviewed. Legislative bodies included the Westminster and Scottish Parliaments, the Welsh and Northern Irish Assemblies, the Oireachtas in Ireland, the Tynwald in the Isle of Man, and the States Assembly and the States of Guernsey.

Committees on Publication were appointed for most jurisdictions in the British Isles, including new Committees on Publication being appointed for Wales, the Isle of Man and the Channel Islands. The number of reappointments indicated a high degree of stability which is welcome. We continue to seek to make appointments in jurisdictions in the British Isles currently without a Committee.

The website ukchristianscience.com continues to reflect responses issued by the office in the press and other media outlets as well as provide answers to commonly asked questions. A Facebook page, 'UKCS' carries articles and testimonies of healing published in the Christian Science periodicals of relevance to the charity's locale.

Financial Review

Core operating expenses are covered by grants from The Mother Church in Boston. Contributions were also received from Christian Science churches and societies in Greater London. Taking into account liquidity requirements, the higher interest-bearing notice deposit account has been retained.

Reserves Policy

Reserves are used to cover the gap between income and expenditure and the Trustees believe the current reserves are at an acceptable level to ensure continuance of the activities.

At the end of the year the charity held reserves of £100,859 (2022: £110,580) of which £10,222 is restricted (2022: £10,319) and £90,637 is unrestricted (2022: £100,261).

PLANS FOR THE FUTURE

In fulfilling the charity's purpose 'to correct impositions on the public with regard to Christian Science, injustices done Mrs Eddy or members of this Church by the daily press, periodicals, or circulated literature of any sort ... [and to] circulate in large quantities the papers containing such an article...' (Church Manual, Article XXXIII), future plans include the following:

**THE CHRISTIAN SCIENCE COMMITTEES ON PUBLICATION
FOR GREAT BRITAIN AND IRELAND**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST MARCH 2023 / cont**

- researching the location, literature, or teachings - where misapprehensions of Christian Science and injustices to its founder and/or Christian Scientists may be found;
- work to correct misapprehensions and injustices;
- monitor and respond to legislative bodies, government departments and agencies, inspectorates and regulators as appropriate;
- work with journalists, academics, legislators and so on, to better facilitate the above;
- consider ways that the Monitor Gift Fund may be used - a fund with a limitation that can no longer be fulfilled - to enable it to have a slightly broader application, but still aligned with the original intent of the donors to the fund.

STATEMENT OF TRUSTEE'S RESPONSIBILITIES

The Trustees are responsible for preparing the Trustee's Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that year. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, 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 charity will continue in business.

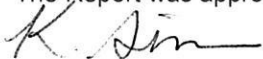
The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

PUBLIC BENEFIT REQUIREMENT

The Trustees have complied with the duty in Section 17(5) of the Charities Act 2011 to have due regard to guidance published by the Charity Commission concerning the public benefit requirement.

APPROVAL

The Report was approved by the Trustees on 25 November 2023 and signed by:-



K SISSON
TRUSTEE

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF THE CHRISTIAN SCIENCE COMMITTEES ON PUBLICATION FOR GREAT BRITAIN AND IRELAND

OPINION

We have audited the financial statements of The Christian Science Committees on Publication for Great Britain and Ireland for the year ended 31 March 2023 which comprise the Statement of Financial Activities, the Statement of Financial Position and the notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2023 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Charities Act 2011.

BASIS FOR OPINION

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the respective responsibilities of the Trustees and auditor section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

CONCLUSIONS RELATING TO GOING CONCERN

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

OTHER INFORMATION

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The Trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and,

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF THE CHRISTIAN SCIENCE COMMITTEES ON PUBLICATION FOR GREAT BRITAIN AND IRELAND /cont

except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

MATTERS ON WHICH WE ARE REQUIRED TO REPORT BY EXCEPTION

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

We have nothing to report in respect of the following matters in relation to which the Charities Act 2011 requires us to report to you if, in our opinion:

- the information contained in the financial statements is inconsistent with the trustees' report
- proper accounting records have not been kept; or
- the financial statements do not agree to the accounting records; or
- we have not received all the information and explanations we require for our audit.

RESPONSIBILITIES OF THE TRUSTEES

As explained more fully in the Trustees' responsibilities statement set out on page 4, the Trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

OUR RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL STATEMENTS

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with regulations made under section 154 of that Act.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF THE CHRISTIAN SCIENCE COMMITTEES ON PUBLICATION FOR GREAT BRITAIN AND IRELAND /cont

guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

We obtained an understanding of the legal and regulatory frameworks within which the charity operates, focusing on those laws and regulations that have a direct effect on the determination of material amounts and disclosures in the financial statements. The laws and regulations we considered in this context were the Charities Act 2011, FRS 102 and UK tax legislation.

We identified the greatest risk of material impact on the financial statements from irregularities, including fraud, to be within the recognition of income and the override of controls by management. We did not identify any significant risks in respect of accounting estimates.

Our audit procedures to respond to these risks included: inquiries of management their own identification and assessment of the risks of irregularities; and reviewing regulatory correspondence where available. Our audit procedures to respond to management override risks included: sample testing on the posting of journals; reviewing accounting estimates for biases; and reading minutes of meetings of those charged with governance. Our audit procedures to respond to revenue recognition risks included sample testing of income across the year to agree to supporting documentation, and reviewing income received either side of the year end to ensure this has been recognised correctly.

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit.

There are inherent limitations in our audit procedures described above. The further removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance and misstatement resulting from fraud as this may involve sophisticated schemes designed to avoid detection, including deliberate failure to record transactions, collusion or the provision of intentional misrepresentations.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF THE CHRISTIAN SCIENCE COMMITTEES ON PUBLICATION FOR GREAT BRITAIN AND IRELAND /cont

USE OF REPORT

This report is made solely to the charity's Trustees, in accordance with Sections 144 of the Charities Act 2011 and the regulations made under Section 154 of that Act. Our audit work has been undertaken so that we might state to the charity's Trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity's Trustees, for our audit work, for this report, or for the opinions we have formed.



MYRUS SMITH
Chartered Accountants
and Statutory Auditor

Norman House
8 Burnell Road
Sutton
Surrey
SM1 4BW

Date: 27 December 2023

Myrus Smith is eligible to act as an auditor in terms of section 1212 Companies Act 2006.

**THE CHRISTIAN SCIENCE COMMITTEES ON PUBLICATION
FOR GREAT BRITAIN AND IRELAND**

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST MARCH 2023**

	Notes	General Fund £	Restricted Funds £	TOTAL 2023 £	TOTAL 2022 £
INCOME					
Donations and legacies	2	287,852	-	287,852	266,419
Charitable activities					
Contribution from churches and societies in London based on membership		5,202	-	5,202	5,576
Contribution from The Mother Church		36,132	-	36,132	33,747
Contribution towards conference		3,817	-	3,817	2,533
Investments					
Bank interest		861	-	861	728
TOTAL INCOME		<u>333,864</u>	<u>-</u>	<u>333,864</u>	<u>309,003</u>
TOTAL EXPENDITURE	3	(343,488)	(97)	(343,585)	(316,922)
NET MOVEMENT IN FUNDS	10	(9,624)	(97)	(9,721)	(7,919)
Fund balances brought forward		<u>100,261</u>	<u>10,319</u>	<u>110,580</u>	<u>118,499</u>
Fund balances carried forward		<u><u>90,637</u></u>	<u><u>10,222</u></u>	<u><u>100,859</u></u>	<u><u>110,580</u></u>

The notes on pages 12 to 19 form part of the financial statements.

**THE CHRISTIAN SCIENCE COMMITTEES ON PUBLICATION
FOR GREAT BRITAIN AND IRELAND**

**STATEMENT OF FINANCIAL POSITION
31 MARCH 2023**

	Notes	General Fund £	Restricted Funds £	TOTAL 2023 £	TOTAL 2022 £
FIXED ASSETS					
Tangible fixed assets	6	863	-	863	1,992
CURRENT ASSETS					
Debtors	7	7,804	-	7,804	6,861
Cash at bank and in hand		88,892	10,222	99,114	108,519
		96,696	10,222	106,918	115,380
CREDITORS					
Amounts falling due within one year	8	6,922	-	6,922	6,722
NET CURRENT ASSETS		89,774	10,222	99,996	108,658
NET ASSETS		90,637	10,222	100,859	110,580
ACCUMULATED FUNDS	10	90,637	10,222	100,859	110,580

The financial statements were approved by the Trustees on 25 November 2023 and are signed on their behalf by:-



K. Sisson
Trustee

Registered Charity No. 230940

The notes on pages 12 to 19 form part of the financial statements.

**THE CHRISTIAN SCIENCE COMMITTEES ON PUBLICATION
FOR GREAT BRITAIN AND IRELAND**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2023**

1 ACCOUNTING POLICIES

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

General information

The Christian Science Committees on Publication for Great Britain and Ireland is a registered charity in England and Wales and is unincorporated. The address of the principal office is Golden Cross House, 8 Duncannon Street, London, WC2N 4JF.

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 2019) – (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The Charity constitutes a public benefit entity as defined by FRS 102.

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 note to these financial statements.

The financial statements are prepared in sterling, which is the functional currency of the entity, and are rounded to the nearest £1.

Exemption from preparing a cash flow statement

The charity is a small charity and has utilised the small entity exemption from producing a statement of cash flows.

Preparation of the financial statements on a going concern basis

The financial statements have been prepared on a going concern basis.

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

**THE CHRISTIAN SCIENCE COMMITTEES ON PUBLICATION
FOR GREAT BRITAIN AND IRELAND**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2023 /cont**

1 ACCOUNTING POLICIES cont

It is the opinion of the trustees that due to the nature of the entity there are no assumptions or judgements that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

Fund structure

Unrestricted general funds are available to be used in accordance with the charitable objects at the discretion of the Trustees. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be used solely for particular purposes.

Income recognition

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Where income is received in advance of meeting any performance related conditions and there is not unconditional entitlement to the income, its recognition is deferred and included in creditors as deferred income until the performance conditions are met.

Donations receivable for the general purposes of the charity are credited to 'unrestricted funds'. Donations and legacies for purposes restricted by the wishes of the donor are taken to 'restricted funds'.

Donated goods are recognised at their fair value. Donated facilities and services are recognised at the value the charity would pay in the open market for an alternative item that would provide a benefit to the charity equivalent to the donated item.

Income from government and other grants, including those in respect of Covid-19, are recognised at fair value when the charity has entitlement after any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably. If entitlement is not met then these amounts are deferred.

Expenditure recognition

Expenditure is recognised 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.

Governance costs

Governance costs include the costs attributable to the charity's compliance with constitutional and statutory requirements and have been included as support costs.

**THE CHRISTIAN SCIENCE COMMITTEES ON PUBLICATION
FOR GREAT BRITAIN AND IRELAND**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2023 /cont**

1 ACCOUNTING POLICIES cont

Tangible fixed assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fixtures, fittings and equipment - over 3 to 5 years straight line

Debtors

Debtors are amounts owed to the charity. They are measured on the basis of their recoverable amount.

Cash and cash equivalents

Cash and cash equivalents are basic financial assets and include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

Cash at bank and in hand is held to meet the day to day running costs of the charity as they fall due.

Creditors

Creditors are amounts owed by the charity. They are measured at the amount that the charity expects to have to pay to settle the debt.

Leases

Operating lease rentals are charged to the Statement of Financial Activities on a straight-line basis over the term of the lease.

Financial instruments

A financial asset or financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest.

**THE CHRISTIAN SCIENCE COMMITTEES ON PUBLICATION
FOR GREAT BRITAIN AND IRELAND**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2023 /cont**

Financial assets classified as receivable within one year are not amortised. Basic financial liabilities, including creditors and bank loans that are classified as debt, are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Financial liabilities are derecognised when the trust's contractual obligations expire or are discharged or cancelled.

2 INCOME FROM DONATIONS & LEGACIES

	General Fund £	TOTAL 2023 £	TOTAL 2022 £
Donation from churches, societies and individuals	330	330	700
Donated goods and services	287,522	287,522	265,719
	<u>287,852</u>	<u>287,852</u>	<u>266,419</u>

Income from donated goods and services represents the value of staff costs which are provided by The Mother Church. See Note 11 for further details.

**THE CHRISTIAN SCIENCE COMMITTEES ON PUBLICATION
FOR GREAT BRITAIN AND IRELAND**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2023 /cont**

3 EXPENDITURE *By Fund*

	Notes	General Fund £	Restricted Funds £	TOTAL 2023 £	TOTAL 2022 £
<i>Direct expenditure</i>					
Staff costs	11	287,522	-	287,522	265,719
Professional and other fees and subscriptions		884	-	884	691
Rent		30,844	-	30,844	30,373
Printing, postage and stationery		110	-	110	276
Telephone and fax		471	-	471	714
Computer costs		8,006	-	8,006	6,506
Travelling		3,473	-	3,473	1,832
Books and papers		2,108	-	2,108	1,912
Conferences and training		6,781	-	6,781	4,875
Bank charge		192	-	192	216
Miscellaneous		58	97	155	164
Depreciation		854	-	854	1,244
Loss on disposal of fixe assets		205	-	205	
		<u>341,508</u>	<u>97</u>	<u>341,605</u>	<u>314,522</u>
<i>Governance costs</i>					
Audit & accounts fee		1,980	-	1,980	2,400
		<u>1,980</u>	<u>-</u>	<u>1,980</u>	<u>2,400</u>
Total expenditure		<u>343,488</u>	<u>97</u>	<u>343,585</u>	<u>316,922</u>

4 TRUSTEES REMUNERATION AND EXPENSES

During the year, two trustees received remuneration from The Mother Church in their capacity as employees (2022: two). The legal authority under which the payments are made is the governing document of the charity.

Mrs R Harragin Hussey received remuneration of £42,808 (2022: £61,902), including pension contributions of £3,037 (2022: £3,954) for her role in Special Projects Editorial Activities UKI.

Mrs K Sisson received remuneration of £100,613 (2022: £76,366), including pension contributions of £4,299 (2022: £5,083) for her role as District Manager.

No trustees received remuneration from the charity for their role as trustee (2022: nil).

During the year no trustees received any reimbursed expenses from the charity in their capacity as Trustee (2022: nil).

**THE CHRISTIAN SCIENCE COMMITTEES ON PUBLICATION
FOR GREAT BRITAIN AND IRELAND**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2023 /cont**

5 AUDITORS' REMUNERATION

	TOTAL 2023 £	TOTAL 2022 £
Audit of the financial statements	1,600	1,500
All other non-audit services	380	900
	<u>1,980</u>	<u>2,400</u>

6 TANGIBLE FIXED ASSETS

Fixtures, fittings and equipment	£
Cost	
At 1 April 2022	10,880
Disposals	(1,789)
At 31 March 2023	<u>9,091</u>
Depreciation	
At 1 April 2022	8,958
Eliminated on disposal	(1,584)
Charge for year	854
At 31 March 2023	<u>8,228</u>
Net book values	
At 31 March 2023	<u>863</u>
At 31 March 2022	<u>1,922</u>

7 DEBTORS

	2023 £	2022 £
Trade debtors	-	225
Prepayments and other debtors	7,804	6,636
	<u>7,804</u>	<u>6,861</u>

**THE CHRISTIAN SCIENCE COMMITTEES ON PUBLICATION
FOR GREAT BRITAIN AND IRELAND**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2023 /cont**

8 CREDITORS: amounts falling due within one year

	2023 £	2022 £
Trade creditors	32	317
Accruals and other creditors	6,890	6,405
	<u>6,922</u>	<u>6,722</u>

9 OPERATING LEASE COMMITMENTS

Lessee

At the reporting end date, the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2023 £	2022 £
Within one year	25,620	25,475
Between two and five years	29,890	55,510
	<u>55,510</u>	<u>80,985</u>

10 FUNDS

	Balance 1 Apr 22 £	Incoming Resources £	Resources Expended £	Balance 31 Mar 23 £
The funds comprise:				
General Fund	100,261	333,864	343,488	90,637
Restricted Funds				
Monitor Gift Fund	9,375	-	97	9,278
Channel Islands Fund	944	-	-	944
	<u>110,580</u>	<u>333,864</u>	<u>343,585</u>	<u>100,859</u>

Monitor Gift Fund (now closed to donations) – provides gift subscriptions of The Christian Science Monitor newspaper to appropriate recipients, including Members of the British, Irish and European Parliaments, media and library contacts.

County Funds – are being held by the Charity pending appointment of committees to cover the area.

**THE CHRISTIAN SCIENCE COMMITTEES ON PUBLICATION
FOR GREAT BRITAIN AND IRELAND**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2023 /cont**

11. RELATED PARTIES

The District Manager and three staff members (2022 – District Manager and three staff members) are employed by The Mother Church directly. Their employment contracts and reporting lines are to officers of The Mother Church although their duties relate to activities which may also be considered to be within the scope of the Charity.

The gross salaries were £242,042 (2022: £228,177), with employer's national insurance of £30,109 (2022: £21,846) and contributions to defined contribution pension schemes of £15,371 (2022 - £15,596).

The charity received income of £36,132 (2022: £33,747) from The Mother Church in respect of rental and other costs.

The Mother Church (First Church of Christ, Scientist, Boston, Massachusetts, USA) is the Church organisational body. The Governing Instrument of the Charity is Article XXXIII of The Manual of The Mother Church.

Accounts

THE CHRISTIAN SCIENCE COMMITTEES ON PUBLICATION
FOR GREAT BRITAIN AND IRELAND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2022

THE CHRISTIAN SCIENCE COMMITTEES ON PUBLICATION
FOR GREAT BRITAIN AND IRELAND

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST MARCH 2022

The Trustees present their report and the financial statements for the year ended 31st March 2022.

REFERENCE AND ADMINISTRATIVE INFORMATION

Registered Charity No.	230940
Principal Address	Golden Cross House 8 Duncannon Street London WC2N 4JF
Trustees	Mrs R Harragin Hussey Mr K Ness (appointed 26 th May 2021) Mrs K Sisson (appointed 19 th July 2021)
Bankers	CAF Bank Ltd. Charities Aid Foundation Kings Hill West Malling Kent ME19 4TA
Auditors	FLB Accountants LLP 250 Wharfedale Road Winnersh Triangle Wokingham Berkshire RG41 5TP

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Christian Science Committees on Publication for Great Britain and Ireland is an unincorporated charity, registered charity number 230940.

The Governing Instrument of the Charity is Article XXXIII of The Manual of The Mother Church, The First Church of Christ, Scientist in Boston, Massachusetts (the 'Manual'). The Charity was registered with the Charity Commissioners on 11th June 1964.

On 26 May 2021, under s 280 (2) of The Charities Act 2011, changes were made to some Charity administrative provisions to ensure best practice, including, quorum, voting, and calling of meetings, and included changing the minimum number of trustees to 3.

Under those provisions the District Manager and the Manager, Committees on Publication become Trustees on appointment to those positions. The third trustee is appointed jointly by the District Manager and the Manager, in accordance with those same provisions on appointing and removing trustees, contained within the charity's governing documents.

Kevin Ness, Manager, Committees on Publication, and Kylie Sisson, District Manager are Trustees in accordance with this rule and Robin Harragin Hussey is currently serving as the third trustee.

New Trustees are provided with a copy of the governing document, copies of recent minutes and other documents which might be helpful, by existing or previous Trustees.

THE CHRISTIAN SCIENCE COMMITTEES ON PUBLICATION
FOR GREAT BRITAIN AND IRELAND

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST MARCH 2022
(continued)

POLICIES

Charity policies are reviewed in accordance with the review period stated in the policy. No policies were due for review. Current policies include the following:

- Expense Policy (including trustee expenses)
- Conflicts of Interest and Conflicts of Loyalties Policy
- Safeguarding Policy
- Risk Management Policy
- Investments Policy
- Volunteers Policy
- Privacy Policy

Trustees adhere to a Trustee Code of Conduct.

RISK MANAGEMENT

The Trustees have reviewed the risk register and agreed appropriate actions to mitigate those risks.

OBJECTS AND ACTIVITIES

The object of the charity is 'to correct in a Christian manner impositions on the public in regard to Christian Science, injustices done Mrs Eddy or members of this Church by the daily press, by periodicals or circulated literature of any sort' (extract from Article XXXIII of The Manual of The Mother Church).

The Charity supplies accurate information on Christian Science and its founder to the press, media in all its forms, other religious organisations, private individuals and public sector institutions such as schools and hospitals, to benefit the public by making more accessible and available the moral, ethical, and spiritual values that Christian Science affords those who study and practice its teachings. It consults with Parliaments and governmental and regulatory authorities on legislative issues that might affect the availability to the public of prayer-based spiritual healing as understood in Christian Science, and informs Christian Science churches, societies and members of The Mother Church throughout Great Britain and Ireland of certain legislative issues of relevance to the practice of Christian Science. It handles the appointment, or reappointment, of Assistants and of the multi-county one-person Committees on Publication operating throughout Great Britain and Ireland (having the same object and aims) and guides their work. The Charity provides information, advice and training (including technical support) to assist their work.

ACHIEVEMENTS, PERFORMANCE AND FINANCIAL REVIEW

During the year the charity continued its activities, with staff working remotely until February 2022, when it returned to a hybrid mode of working.

In Greater London the team of Assistant Committees, representing the majority of branch churches in that area, helped to keep their church members abreast of the charity's activities in Greater London specifically, and more broadly. Individual Assistants advised the Committee for Greater London of mentions of Christian Science and prayerfully supported the activities of the office.

The charity continued to track all published responses in the national and local press written by the District Manager, UK Committees and/or other Christian Scientists during the year. The District Manager's office responded to inaccuracies and misinformation in the press, online and elsewhere, whenever the opportunity arose.

Opportunities to address impositions included working with the media, academia, online, community groups and individual enquirers. This work also included talking with other Christian Science organisations and individual Christian Scientists.

THE CHRISTIAN SCIENCE COMMITTEES ON PUBLICATION
FOR GREAT BRITAIN AND IRELAND

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST MARCH 2022
(continued)

ACHIEVEMENTS, PERFORMANCE AND FINANCIAL REVIEW *(continued)*

During the year the work to monitor parliamentary activities in the UK and Ireland for items of importance relevant to the practice of Christian Science continued. Various Consultations and draft Bills and Statutory Instruments & Guidances issued by Government Departments were reviewed. The charity also engaged with regard to COVID-19 regulations where appropriate. Legislative bodies included the Westminster and Scottish Parliaments, the Welsh and Northern Irish Assemblies, the Oireachtas in Ireland, and the British Crown dependencies (Tynwald in the Isle of Man, and the Bailiwicks of Jersey and Guernsey).

Committees on Publication were appointed for most jurisdictions in the UK and Ireland. The number of reappointments indicated a high degree of stability which is welcomed. We continue to seek to make appointments in jurisdictions in the British Isles currently without a Committee. The website *ukchristianscience.com* continues to reflect responses issued by the office in the press and other media outlets and the Facebook page, 'UKCS' carries articles and testimonies of healing published in the Christian Science periodicals of relevance to the charity's locale.

FINANCIAL REVIEW

Core operating expenses are covered by grants from The Mother Church in Boston. Contributions were also received from Christian Science churches and societies in Greater London.

Taking into account liquidity requirements, the higher interest-bearing notice deposit account has been retained.

RESERVES POLICY

Reserves are used to cover the gap between income and expenditure and the Trustees believe the current reserves are at an acceptable level to ensure continuance of the activities without recourse to major fundraising activities.

At the year end the charity held reserves of £110,580, of which £10,319 is restricted and £100,261 is unrestricted.

RECLASSIFICATION

In 2021, staff costs of £258,545 were gifted from The Mother Church to the charity. This was presented net against the staff cost expense of the charity. It has been concluded that a more accurate representation of the activities of the charity is to present the staff costs on a gross basis within the Statement of Financial Activities. Consequently, the gift in 2021 has been reclassified to donated services to be consistent with the presentation in 2022.

PLANS FOR THE FUTURE

In fulfilling the charity's purpose 'to correct impositions on the public with regard to Christian Science, injustices done Mrs Eddy or members of this Church by the daily press, periodicals, or circulated literature of any sort ... [and to] circulate in large quantities the papers containing such an article...' (Church Manual, Article XXXIII), future plans include the following:

- Continue researching the location, literature, or teachings - where misapprehensions of Christian Science and injustices to its founder and/or Christian Scientists may be found;
- Continue correcting these misapprehensions and injustices;
- Continue monitoring and responding to the UK & Irish Parliaments and Assemblies, and government regulators as necessary;
- Continue working with journalists, academics, legislators and so on, to better facilitate the above;
- Extend the ways that the Monitor Gift Fund can be used - a fund with a limitation that can no longer be fulfilled - to enable it to have a slightly broader application, but still aligned with the original intent of the donors to the fund.

THE CHRISTIAN SCIENCE COMMITTEES ON PUBLICATION
FOR GREAT BRITAIN AND IRELAND

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST MARCH 2022
(continued)

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The Trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that year. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, 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 charity will continue in business.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

PUBLIC BENEFIT REQUIREMENT

The Trustees have complied with the duty in Section 17(5) of the Charities Act 2011 to have due regard to guidance published by the Charity Commission concerning the public benefit requirement.

APPROVAL

The Report was approved by the Trustees on 25 October 2022 and signed on their behalf by:-

DocuSigned by:

D4B556310D75459...
K. Sisson
Trustee

INDEPENDENT AUDITORS' REPORT
TO THE TRUSTEES OF
THE CHRISTIAN SCIENCE COMMITTEES ON PUBLICATION
FOR GREAT BRITAIN AND IRELAND

OPINION

We have audited the financial statements of The Christian Science Committees on Publication for Great Britain and Ireland for the year ended 31st March 2022 which comprise the Statement of Financial Activities, the Statement of Financial Position and the notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31st March 2022 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Charities Act 2011.

BASIS FOR OPINION

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the respective responsibilities of the Trustees and auditor section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

CONCLUSIONS RELATING TO GOING CONCERN

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

OTHER INFORMATION

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The Trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

INDEPENDENT AUDITORS' REPORT
TO THE TRUSTEES OF
THE CHRISTIAN SCIENCE COMMITTEES ON PUBLICATION
FOR GREAT BRITAIN AND IRELAND
(continued)

OTHER INFORMATION *(continued)*

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

MATTERS ON WHICH WE ARE REQUIRED TO REPORT BY EXCEPTION

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

We have nothing to report in respect of the following matters in relation to which the Charities Act 2011 requires us to report to you if, in our opinion:

- the information contained in the financial statements is inconsistent with the trustees' report
- proper accounting records have not been kept; or
- the financial statements do not agree to the accounting records; or
- we have not received all the information and explanations we require for our audit.

RESPONSIBILITIES OF THE TRUSTEES

As explained more fully in the Trustees' responsibilities statement set out on page 4, the Trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

INDEPENDENT AUDITORS' REPORT
TO THE TRUSTEES OF
THE CHRISTIAN SCIENCE COMMITTEES ON PUBLICATION
FOR GREAT BRITAIN AND IRELAND
(continued)

OUR RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL STATEMENTS

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with regulations made under section 154 of that Act.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

We obtained an understanding of the legal and regulatory frameworks within which the charity operates, focusing on those laws and regulations that have a direct effect on the determination of material amounts and disclosures in the financial statements. The laws and regulations we considered in this context were the Charities Act 2011, FRS 102 and UK tax legislation.

We identified the greatest risk of material impact on the financial statements from irregularities, including fraud, to be within the recognition of income and the override of controls by management. We did not identify any significant risks in respect of accounting estimates.

Our audit procedures to respond to these risks included: inquiries of management their own identification and assessment of the risks of irregularities; and reviewing regulatory correspondence where available. Our audit procedures to respond to management override risks included: sample testing on the posting of journals; reviewing accounting estimates for biases; and reading minutes of meetings of those charged with governance. Our audit procedures to respond to revenue recognition risks included sample testing of income across the year to agree to supporting documentation, and reviewing income received either side of the year end to ensure this has been recognised correctly.

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit.

There are inherent limitations in our audit procedures described above. The further removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance and misstatement resulting from fraud as this may involve sophisticated schemes designed to avoid detection, including deliberate failure to record transactions, collusion or the provision of intentional misrepresentations.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

INDEPENDENT AUDITORS' REPORT
TO THE TRUSTEES OF
THE CHRISTIAN SCIENCE COMMITTEES ON PUBLICATION
FOR GREAT BRITAIN AND IRELAND
(continued)

USE OF REPORT

This report is made solely to the charity's Trustees, in accordance with Sections 144 of the Charities Act 2011 and the regulations made under Section 154 of that Act. Our audit work has been undertaken so that we might state to the charity's Trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity's Trustees, for our audit work, for this report, or for the opinions we have formed.

DocuSigned by:

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Daniel Faust (Senior Statutory Auditor)
For and on behalf of FLB Accountants LLP
Statutory Auditor
250 Wharfedale Road
Winnersh Triangle
Wokingham
Berkshire
RG41 5TP

25 October 2022

THE CHRISTIAN SCIENCE COMMITTEES ON PUBLICATION
FOR GREAT BRITAIN AND IRELAND

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST MARCH 2022

	<u>Notes</u>	<u>General</u> <u>Fund</u> £	<u>Restricted</u> <u>Funds</u> £	<u>TOTAL</u> <u>2022</u> £	<u>TOTAL</u> <u>2021</u> £
INCOME					
Donations and legacies	2	266,419	-	266,419	267,045
Charitable activities					
Contribution from churches and societies in London based on membership		5,576	-	5,576	5,984
Contribution from The Mother Church		33,747	-	33,747	22,097
Contribution towards conference		2,533	-	2,533	-
Other					
Government lockdown grants		-	-	-	10,000
Investments					
Bank interest		728	-	728	702
TOTAL INCOME		<u>309,003</u>	<u>-</u>	<u>309,003</u>	<u>305,828</u>
TOTAL EXPENDITURE	3	<u>(316,835)</u>	<u>(87)</u>	<u>(316,922)</u>	<u>(300,197)</u>
NET MOVEMENT IN FUNDS	10	(7,832)	(87)	(7,919)	5,631
Fund balances brought forward		<u>108,093</u>	<u>10,406</u>	<u>118,499</u>	<u>112,868</u>
FUND BALANCES CARRIED FORWARD		<u>100,261</u>	<u>10,319</u>	<u>110,580</u>	<u>118,499</u>

THE CHRISTIAN SCIENCE COMMITTEES ON PUBLICATION
FOR GREAT BRITAIN AND IRELAND

STATEMENT OF FINANCIAL POSITION
31ST MARCH 2022

	<u>Notes</u>	<u>General</u> <u>Fund</u> £	<u>Restricted</u> <u>Funds</u> £	<u>TOTAL</u> <u>2022</u> £	<u>TOTAL</u> <u>2021</u> £
FIXED ASSETS					
Tangible fixed assets	6	<u>1,922</u>	<u>-</u>	<u>1,922</u>	<u>3,166</u>
CURRENT ASSETS					
Debtors	7	6,861	-	6,861	4,213
Cash at bank and in hand		<u>98,200</u>	<u>10,319</u>	<u>108,519</u>	<u>113,641</u>
		105,061	10,319	115,380	117,854
CREDITORS: Amounts falling due within one year	8	<u>6,722</u>	<u>-</u>	<u>6,722</u>	<u>2,521</u>
NET CURRENT ASSETS		<u>98,339</u>	<u>10,319</u>	<u>108,658</u>	<u>115,333</u>
NET ASSETS		<u>100,261</u>	<u>10,319</u>	<u>110,580</u>	<u>118,499</u>
ACCUMULATED FUNDS	10	<u>100,261</u>	<u>10,319</u>	<u>110,580</u>	<u>118,499</u>

The financial statements were approved by the Trustees on 25 October 2022 and are signed on their behalf by:-

DocuSigned by:

Kylie Sisson

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K. Sisson
Trustee

Registered Charity No. 230940

The notes on pages 11 to 16 form part of the financial statements.

THE CHRISTIAN SCIENCE COMMITTEES ON PUBLICATION
FOR GREAT BRITAIN AND IRELAND

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2022

1. ACCOUNTING POLICIES

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

General information

The Christian Science Committees on Publication for Great Britain and Ireland is a registered charity in England and Wales and is unincorporated. The address of the principal office is Golden Cross House, 8 Duncannon Street, London, WC2N 4JF.

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 2019) – (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The Charity constitutes a public benefit entity as defined by FRS 102.

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 note to these financial statements.

The financial statements are prepared in sterling, which is the functional currency of the entity, and are rounded to the nearest £1.

Exemption from preparing a cash flow statement

The charity is a small charity and has utilised the small entity exemption from producing a statement of cash flows.

Preparation of the financial statements on a going concern basis

The financial statements have been prepared on a going concern basis.

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

It is the opinion of the trustees that due to the nature of the entity there are no assumptions or judgements that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

THE CHRISTIAN SCIENCE COMMITTEES ON PUBLICATION
FOR GREAT BRITAIN AND IRELAND

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2022

(continued)

1. ACCOUNTING POLICIES *(continued)*

Fund structure

Unrestricted general funds are available to be used in accordance with the charitable objects at the discretion of the Trustees. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be used solely for particular purposes.

Income recognition

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Where income is received in advance of meeting any performance related conditions and there is not unconditional entitlement to the income, its recognition is deferred and included in creditors as deferred income until the performance conditions are met.

Donations receivable for the general purposes of the charity are credited to 'unrestricted funds'. Donations and legacies for purposes restricted by the wishes of the donor are taken to 'restricted funds'.

Donated goods are recognised at their fair value. Donated facilities and services are recognised at the value the charity would pay in the open market for an alternative item that would provide a benefit to the charity equivalent to the donated item.

Income from government and other grants, including those in respect of Covid-19, are recognised at fair value when the charity has entitlement after any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably. If entitlement is not met then these amounts are deferred.

Expenditure recognition

Expenditure is recognised 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.

Governance costs

Governance costs include the costs attributable to the charity's compliance with constitutional and statutory requirements and have been included as support costs.

Tangible fixed assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fixtures, fittings and equipment - over 3 to 5 years straight line

THE CHRISTIAN SCIENCE COMMITTEES ON PUBLICATION
FOR GREAT BRITAIN AND IRELAND

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2022

(continued)

1. ACCOUNTING POLICIES *(continued)*

Debtors

Debtors are amounts owed to the charity. They are measured on the basis of their recoverable amount.

Cash and cash equivalents

Cash and cash equivalents are basic financial assets and include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

Cash at bank and in hand is held to meet the day to day running costs of the charity as they fall due.

Creditors

Creditors are amounts owed by the charity. They are measured at the amount that the charity expects to have to pay to settle the debt.

Leases

Operating lease rentals are charged to the Statement of Financial Activities on a straight-line basis over the term of the lease.

Financial instruments

A financial asset or financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities, including creditors and bank loans that are classified as debt, are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Financial liabilities are derecognised when the trust's contractual obligations expire or are discharged or cancelled.

THE CHRISTIAN SCIENCE COMMITTEES ON PUBLICATION
FOR GREAT BRITAIN AND IRELAND

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2022

(continued)

2. Income from donations & legacies

	<u>General</u> <u>Fund</u> £	<u>TOTAL</u> <u>2022</u> £	<u>TOTAL</u> <u>2021</u> £
Donation from churches, societies and individuals	700	700	8,500
Donated goods and services	<u>265,719</u>	<u>265,719</u>	<u>258,545</u>
	<u>266,419</u>	<u>266,419</u>	<u>267,045</u>

Income from donated goods and services represents the value of staff costs which are provided by The Mother Church. See Note 11 for further details.

In 2021, staff costs of £258,545 were gifted from The Mother Church to the charity. This was presented net against the staff cost expense of the charity. It has been concluded that a more accurate representation of the activities of the charity is to present the staff costs on a gross basis within the Statement of Financial Activities. Consequently, the gift in 2021 has been reclassified to donated services to be consistent with the presentation in 2022.

3. Expenditure
By Fund

	<u>Notes</u>	<u>General</u> <u>Fund</u> £	<u>Restricted</u> <u>Funds</u> £	<u>TOTAL</u> <u>2022</u> £	<u>TOTAL</u> <u>2021</u> £
<i>Direct expenditure</i>					
Staff costs	11	265,719	-	265,719	258,545
Parliamentary and professional fees		691	-	691	332
Rent		30,373	-	30,373	29,389
Printing, postage and stationery		276	-	276	52
Telephone and fax		714	-	714	640
Computer costs		6,506	-	6,506	4,444
Travelling		1,832	-	1,832	99
Books and papers		1,912	-	1,912	2,231
Conferences and training		4,875	-	4,875	100
Bank charges		216	-	216	278
Miscellaneous		77	87	164	99
Depreciation		<u>1,244</u>	<u>-</u>	<u>1,244</u>	<u>1,588</u>
		<u>314,435</u>	<u>87</u>	<u>314,522</u>	<u>297,797</u>
<i>Governance costs</i>					
Audit & accounts fee		<u>2,400</u>	<u>-</u>	<u>2,400</u>	<u>2,400</u>
		<u>2,400</u>	<u>-</u>	<u>2,400</u>	<u>2,400</u>
Total expenditure		<u>316,835</u>	<u>87</u>	<u>316,922</u>	<u>300,197</u>

THE CHRISTIAN SCIENCE COMMITTEES ON PUBLICATION
FOR GREAT BRITAIN AND IRELAND

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2022

(continued)

4. TRUSTEES REMUNERATION AND EXPENSES

During the year, two trustees received remuneration from The Mother Church in their capacity as employees (2021: one). The legal authority under which the payments are made is the governing document of the charity.

Mrs R Harragin Hussey received remuneration £61,902 (2021: £102,347), including pension contributions of £3,954 (2021: £7,639) for her role as District Manager.

Mrs K Sisson received remuneration of £76,366 (2021: £18,583), including pension contributions of £5,083 (2021: £1,377) for her role as District Manager. Mrs K Sisson became a trustee on 19th July 2021.

No trustees received remuneration from the charity for their role as trustee (2021: nil).

During the year no trustees received any reimbursed expenses from the charity in their capacity as Trustee (2021: nil).

5. AUDITORS' REMUNERATION

	<u>TOTAL</u> <u>2022</u> £	<u>TOTAL</u> <u>2021</u> £
Audit of the financial statements	1,500	1,500
All other non-audit services	<u>900</u>	<u>900</u>
	2,400	2,400
	=====	=====

6. TANGIBLE FIXED ASSETS

Fixtures, fittings and equipment

	£
Cost	
At 1 st April 2021	10,880
Additions	<u>-</u>
At 31 st March 2022	<u>10,880</u>
Depreciation	
At 1 st April 2021	7,714
Charge for year	<u>1,244</u>
At 31 st March 2022	<u>8,958</u>
Net book values	
At 31 st March 2022	<u>1,922</u>
	=====
At 31 st March 2021	<u>3,166</u>
	=====

THE CHRISTIAN SCIENCE COMMITTEES ON PUBLICATION
FOR GREAT BRITAIN AND IRELAND

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2022

(continued)

7. DEBTORS

	<u>2022</u>	<u>2021</u>
	£	£
Trade debtors	225	-
Prepayments and other debtors	<u>6,636</u>	<u>4,213</u>
	<u>6,861</u>	<u>4,213</u>

8. CREDITORS: amounts falling due within one year

	<u>2022</u>	<u>2021</u>
	£	£
Trade creditors	317	-
Accruals and other creditors	<u>6,405</u>	<u>2,521</u>
	<u>6,722</u>	<u>2,521</u>

9. OPERATING LEASE COMMITMENTS

Lessee

At the reporting end date, the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	<u>2022</u>	<u>2021</u>
	£	£
Within one year	25,475	28,877
Between two and five years	<u>55,510</u>	<u>-</u>
	<u>80,985</u>	<u>28,877</u>

THE CHRISTIAN SCIENCE COMMITTEES ON PUBLICATION
FOR GREAT BRITAIN AND IRELAND

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2022

(continued)

10. FUNDS

	Balance 1 Apr 21 £	Incoming Resources £	Resources Expended £	Balance 31 Mar 22 £
The Funds comprise:-				
General Fund	108,093	309,003	(316,835)	100,261
Restricted Funds				
- Monitor Gift Fund	9,462	-	(87)	9,375
- Channel Islands Fund	944	-	-	944
	118,499	309,003	(316,922)	110,580
	=====	=====	=====	=====

Monitor Gift Fund (now closed to donations) – provides gift subscriptions of The Christian Science Monitor newspaper to appropriate recipients, including Members of the British, Irish and European Parliaments, media and library contacts.

County Funds – are being held by the Charity pending appointment of committees to cover the area.

11. RELATED PARTIES

The District Manager and three staff members (2021 – District Manager and three staff members) are employed by The Mother Church directly. Their employment contracts and reporting lines are to officers of The Mother Church although their duties relate to activities which may also be considered to be within the scope of the Charity.

The gross salaries were £228,177 (2021 - £215,742), with employer's national insurance of £21,846 (2021 - £25,482) and contributions to defined contribution pension schemes of £15,696 (2021 - £17,321).

The charity received income of £33,747 (2021: £22,097) from The Mother Church in respect of rental and other costs.

The Mother Church (First Church of Christ, Scientist, Boston, Massachusetts, USA) is the Church organisational body. The Governing Instrument of the Charity is Article XXXIII of The Manual of The Mother Church.

Christian Science
- Committee on Publications -
UK and Ireland

FLB Accountants LLP
250 Wharfedale Road
Winnersh Triangle
Berkshire
RG41 5TP

25 October 2022

Dear Sirs

During the course of your audit of the financial statements of the charity for the year ended 31 March 2022, the following representations were made to you by management and trustees.

1. We have fulfilled our responsibilities as trustees under the Charities Act 2011 for preparing financial statements, in accordance with the applicable financial reporting framework (FRS 102 and the FRS 102 Charity SORP), that give a true and fair view and for making accurate representations to you as our auditors and for the financial statements which you have prepared on our behalf for the charity.
2. We confirm that all accounting records have been made available to you for the purpose of your audit, in accordance with your terms of engagement, and that all the transactions undertaken by the charity have been properly reflected and recorded in the accounting records. All other records and related information, including minutes of all management, trustees' and members' meetings, have been made available to you. We have given you unrestricted access to persons within the charity in order to obtain audit evidence and have provided any additional information that you have requested for the purposes of your audit.
3. We confirm that significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable.
4. We confirm that all known actual or possible litigation and claims whose effects should be considered when preparing the financial statements have been disclosed and accounted for in accordance with the applicable financial reporting framework.
5. We confirm that there had been no events since the balance sheet date which require disclosure or which would materially affect the amounts in the financial statements, other than those already disclosed or included in the financial statements.

Address: Golden Cross House, 8 Duncannon Street, London, WC2N 4JF
Tel: 020 8150 0245

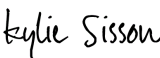
email: londoncs@csps.com
website: www.ukchristianscience.com

6. We confirm that all related party relationships and transactions have been accounted for and disclosed in accordance with the applicable financial reporting framework.
7. We confirm that the charity has had, at no time during the year, any arrangement, transaction or agreement to provide credit facilities (including advances and credits granted by the charity) for trustees, nor to provide guarantees of any kind on behalf of the trustees.
8. We confirm that the charity has not contracted for any capital expenditure other than as disclosed in the financial statements.
9. We confirm that we are not aware of any possible or actual instance of non-compliance with those laws and regulations which provide a legal framework within which the charity conducts its activities.
10. We acknowledge our responsibility for the design and implementation of internal controls to prevent and detect fraud. We confirm that we have disclosed to you the results of our own risk assessment that the financial statements may be misstated as a result of fraud.
11. We confirm that there have been no actual or suspected instances of fraud involving trustees, management or employees who have a significant role in internal control or that could have a material effect on the financial statements. We also confirm that we are not aware of any allegations of fraud by former trustees, employees, regulators or others.
12. We confirm that, having considered our expectations and intentions for the next 12 months and the availability of unrestricted reserves, the charity is a going concern.
13. We confirm that all grants, donations and other income, including those subject to special terms or conditions or received for restricted purposes, have been notified to you. There have been no breaches of terms or conditions during the period regarding the application of such income.
14. We confirm that we are not aware of any matters of material significance that should be reported to the Charity Commission.
15. The financial statements are free of material misstatements, including omissions.
16. We understand that material adjustments have been identified during the course of the audit, and we have agreed to correct these. A list of these corrected misstatements is attached to the representation letter at **Appendix A**.
17. We understand that immaterial adjustment have also been identified during the course of the audit. These have not been adjusted as they are considered to be immaterial individually and in aggregate. A list of the uncorrected misstatements is attached to the representation letter at **Appendix B**.
18. We confirm that we have reviewed, and we are satisfied with all of the year end journals made to the primary records presented to you during the audit of the financial statements ended 31 March 2022.
19. We confirm that the accounts for the year ended 31 March 2022 have been approved by Trustees.

20. We acknowledge our legal responsibilities regarding disclosure of information to you as auditors and confirm that:
21. so far as each trustee is aware, there is no relevant audit information of which you as auditors are unaware; and
22. each trustee has taken all the steps that they ought to have taken as a trustee to make themselves aware of any relevant audit information and to establish that you are aware of that information.
23. We confirm that accounting records are kept and store for a period satisfying legislative limits.
24. We confirm that we have provided the most recent bank statements for our accounts held with Cambridge & Counties and Shawbrook Bank and that no online access to these accounts is available.
25. We confirm the bank account held with Cambridge & Counties is a 5 year fixed term account and that no funds can be withdrawn until 2025.

We confirm that the above representations are made on the basis of enquiries of management and staff with relevant knowledge and experience (and, where appropriate of supporting documentation) sufficient to satisfy us that we can properly make each of the above representations to you and that to the best of our knowledge and belief they accurately reflect the representations made to you by the trustees during the course of your audit.

Yours faithfully,

DocuSigned by:

D4B556310D75459...

K Sisson

Signed on behalf of the board of trustees

APPENDIX A

Summary of Corrected Misstatements

	Net Income/ Expenditure	SOFA		Balance Sheet	
		Dr	Cr	Dr	Cr
<i>Draft net expenditure</i>	(7,044.00)				
1 Dr Technology & internet	(874.50)	874.50			
Cr Accruals					874.50
Being underaccrual in respect of ROK Digital Marketing					
2 Dr Prepayment	-			2,497.93	
Cr Trade creditors	-				2,497.93
Being adjustment for unrecognised trade creditor in respect of rent	-				
	-				
3 Dr Accountancy fees	(900.00)	900.00			
Cr Audit fees	900.00		900.00		
Being presentational split between audit & accounts fees	-				
	-				
4 Dr Staff costs	(265,719.00)	265,719.00			
Cr Donated services	265,719.00		265,719.00		
Being gross up for payroll costs as donated services	-				
Revised net expenditure	(7,918.50)	267,493.50	266,619.00	2,497.93	3,372.43
			874.50		- 874.50

APPENDIX B

Summary of Uncorrected Misstatements

		SOFA		Balance Sheet		
		Net Income/ Expenditure	Dr	Cr	Dr	Cr
1	Dr Travel & subsistence	(13.58)	13.58			
	Dr Subscriptions	(15.80)	15.8			
	Dr Computer software	(46.37)	46.37			
	Dr Accruals	-			632.14	
	Cr Other creditors	-				707.89
	Being adjustments for underaccruals	-				
		-				
	Total impact	(75.75)	75.75	-	632.14	707.89
				75.75		- 75.75

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sissonk@csp.com

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Daniel Faust

dfaust@flb.co.uk

Partner

FLB Accountants LLP

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Witness Events	Signature	Timestamp
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Notary Events	Signature	Timestamp
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Envelope Summary Events	Status	Timestamps
Envelope Sent	Hashed/Encrypted	25-10-22 15:23
Certified Delivered	Security Checked	25-10-22 17:23
Signing Complete	Security Checked	25-10-22 17:23
Completed	Security Checked	25-10-22 17:23

Payment Events	Status	Timestamps
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Consequences of changing your mind

If you elect to receive required notices and disclosures only in paper format, it will slow the speed at which we can complete certain steps in transactions with you and delivering services to you because we will need first to send the required notices or disclosures to you in paper format, and then wait until we receive back from you your acknowledgment of your receipt of such paper notices or disclosures. To indicate to us that you are changing your mind, you must withdraw your consent using the DocuSign 'Withdraw Consent' form on the signing page of a DocuSign envelope instead of signing it. This will indicate to us that you have withdrawn your consent to receive required notices and disclosures electronically from us and you will no longer be able to use the DocuSign system to receive required notices and consents electronically from us or to sign electronically documents from us.

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Required hardware and software

Operating Systems:	Windows® 2000, Windows® XP, Windows Vista®; Mac OS® X
Browsers:	Final release versions of Internet Explorer® 6.0 or above (Windows only); Mozilla Firefox 2.0 or above (Windows and Mac); Safari™ 3.0 or above (Mac only)
PDF Reader:	Acrobat® or similar software may be required to view and print PDF files
Screen Resolution:	800 x 600 minimum

Enabled Security Settings:	Allow per session cookies
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Accounts

THE CHRISTIAN SCIENCE COMMITTEES ON PUBLICATION
FOR GREAT BRITAIN AND IRELAND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2021

THE CHRISTIAN SCIENCE COMMITTEES ON PUBLICATION
FOR GREAT BRITAIN AND IRELAND

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST MARCH 2021

The Trustees present their report and the financial statements for the year ended 31st March 2021.

REFERENCE AND ADMINISTRATIVE INFORMATION

REGISTERED CHARITY NO.	230940
PRINCIPAL ADDRESS	Golden Cross House 8 Duncannon Street London WC2N 4JF

The Trustee who served throughout the year was:-

Mrs R Harragin Hussey

Mr K Ness was appointed a Trustee on 26th May 2021 and Mrs K Sisson on 19th July 2021.

PROFESSIONAL ADVISORS

Bankers	CAF Bank Ltd. Charities Aid Foundation Kings Hill West Malling Kent ME19 4TA
Auditors	FLB Accountants LLP 250 Wharfedale Road Winnersh Triangle Wokingham Berkshire RG41 5TP

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Governing Instrument of the Charity is Article XXXIII of The Manual of The Mother Church, The First Church of Christ, Scientist in Boston, Massachusetts (the 'Manual').

The Charity was registered with the Charity Commissioners on 11th June 1964.

On 26th May 2021, under s280(2) of The Charities Act 2011, changes were made to some Charity administrative provisions to ensure best practice, including quorum voting and calling of meetings, and included changing the minimum number of trustees to three, including both the District Manager and the Manager, Committees on Publication. Kevin Ness, Manager, Committees on Publication, has been appointed as a Trustee of the Charity, and Kylie Sisson was appointed District Manager on 19th July 2021 and automatically became a Trustee, in accordance with this rule. Robin Harragin Hussey ceased to be District Manager on the same date but remains a Trustee.

New Trustees are provided with a copy of the governing documents, copies of recent minutes and other documents which might be helpful by existing or previous Trustees.

THE CHRISTIAN SCIENCE COMMITTEES ON PUBLICATION
FOR GREAT BRITAIN AND IRELAND

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST MARCH 2021
(continued)

STRUCTURE, GOVERNANCE AND MANAGEMENT *(continued)*

RISK MANAGEMENT

The Trustees have reviewed the major operational risks which the charity faces and confirm that systems have been put into place to mitigate those risks.

POLICIES

During the year an extensive review of policies continued. The following policies were adopted in this financial year:

- Expenses Policy (including Trustee expenses)
- Conflict of Interest and Conflict of Loyalties Policy
- Safeguarding Policy
- Risk Management Policy
- Investment Policy
- Volunteers Policy
- Privacy Policy

A Trustee Code of Conduct was also implemented in this financial year.

OBJECTS AND ACTIVITIES

The object of the charity is 'to correct in a Christian manner impositions on the public in regard to Christian Science, injustices done to Mrs Eddy or members of this Church by the daily press, by periodicals or circulated literature of any sort' (extract from Article XXXIII of The Manual of The Mother Church).

The Charity supplies accurate information on Christian Science and its founder to the press, media in all its forms, other religious organisations, private individuals and public sector institutions such as schools and hospitals, to benefit the public by making more accessible and available the moral, ethical, and spiritual values that Christian Science affords those who study and practice its teachings. It consults with Parliaments and governmental and regulatory authorities on legislative issues that might affect the availability to the public of prayer-based spiritual healing as understood in Christian Science, and informs Christian Science churches, societies and members of The Mother Church throughout Great Britain and Ireland of certain legislative issues of relevance to the practice of Christian Science. It handles the appointment, or reappointment, of Assistants and of the multi-county one-person Committees on Publication operating in counties and countries throughout Great Britain and Ireland (having the same object and aims) and guides their work. The charity provides information, advice and training (including technical support) to assist their work.

ACHIEVEMENTS, PERFORMANCE AND FINANCIAL REVIEW

During the year the work of the Committee on Publication has continued to move forward with further expansion in all areas of its operation.

THE CHRISTIAN SCIENCE COMMITTEES ON PUBLICATION
FOR GREAT BRITAIN AND IRELAND

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST MARCH 2021
(continued)

ACHIEVEMENTS, PERFORMANCE AND FINANCIAL REVIEW *(continued)*

In Greater London the team of Assistant Committees, representing the majority of branch churches in that area, helps to keep their church members abreast of Committee on Publication activities taking place in Greater London, the UK and beyond. The Assistant Committees also explain to their fellow church members how they can take part in the work and how it relates to the successful operation of their church activities, and are actively engaged in praying for the work of the Committee for Greater London. The Assistant Committees benefited from two online meetings as part of their on-the-job training, and regular email contact.

The District Manager's office moved to remote working in March 2020 following government guidance with regard to Covid-19, and there has been an increased interest in finding out how Christian Scientists approach issues such as contagious disease and vaccinations.

During the year, remote working due to the enforced lockdown continued, but this restriction did not markedly affect the activity of the work. Technology, mainly in the form of 'Zoom', enabled many activities to continue as usual, including a two-day conference with UKI Committees. Colleagues in Boston also participated in the conference. Two new Committees were appointed, one for South East England and the other for South West England. We look forward to renewed face-to-face contact with all the Committees and London Assistants in 2021-22 as conditions permit.

A significant addition to our website included a page addressing some of the most frequently asked questions about Christian Science and in particular vaccinations, and we also kept our facebook page 'UKCS' current.

Opportunities to address impositions in a broader context included: collaborations with the UK Prison Service about the Christian Science approach to vaccinations and with a Christian Science Prison Chaplain about what it means to be a Christian Scientist; a blog, 'The faith that motivated Nancy Astor', which was published on the Astor 100 website; a published response to an article in the Church Times; and work with UK Committees and church members more generally who have written or spoken locally about Christian Science.

LEGISLATIVE WORK

During the year Acts, draft Bills, and Statutory Guidance issued by the Government Departments at Westminster, Holyrood, Senedd and Stormont were reviewed. The District Manager's Office also reviewed a number of Consultations in England, Northern Ireland, Scotland, Wales and the Tynwald but in each case no response was required. We have continued to work with Christian Science nurses and Christian Science nursing Trusts as required.

MONITORING ACHIEVEMENTS

The charity continued to track all published responses in the national and local press written by the District Manager, UK Committees and/or other Christian Scientists during the year, as well as all radio interviews.

During the year the system to monitor parliamentary activities in the UK for items of importance relevant to the practice of Christian Science was expanded to include the Isle of Man and the Channel Islands. The review of legislative bodies included the Westminster and Scottish Parliaments, the Welsh and Northern Irish Assemblies, the Oireachtas in Ireland and the High Court of Tynwald in the Isle of Man.

THE CHRISTIAN SCIENCE COMMITTEES ON PUBLICATION
FOR GREAT BRITAIN AND IRELAND

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST MARCH 2021
(continued)

ACHIEVEMENTS, PERFORMANCE AND FINANCIAL REVIEW *(continued)*

FINANCIAL REVIEW

Core operating expenses are covered by grants from The Mother Church in Boston. Contributions were also received from Christian Science churches and societies in Greater London.

Taking into account liquidity requirements, it was decided to retain the higher interest-bearing notice deposit account and to place a further sum into a 5 year fixed term account to maximise interest.

RESERVES POLICY

Reserves are used to cover the gap between income and expenditure and the Trustees believe the current reserves are at an acceptable level to ensure continuance of the activities without recourse to major fundraising activities.

PLANS FOR THE FUTURE

In fulfilling the charity's purpose 'to correct impositions on the public with regard to Christian Science, injustices done to Mrs Eddy or members of this Church by the daily press, periodicals, or circulated literature of any sort ... [and to] circulate in large quantities the papers containing such an article...' (Church Manual, Article XXXIII), future plans include the following:

- Continue researching the location, literature, or teachings - where misapprehensions of Christian Science and injustices to its founder and Christian Scientists may be found;
- Continue correcting these misapprehensions;
- Continue monitoring and responding to the UK and Ireland Parliaments and Assemblies, and government regulators as necessary;
- Continue working with journalists, academics, legislators and so on, to better facilitate the above;
- Seek to amend the restriction on the Monitor Gift Fund, a fund with a limitation that is no longer relevant, to enable it to have a slightly broader application, but still aligned with the original intent of the fund.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The Trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

THE CHRISTIAN SCIENCE COMMITTEES ON PUBLICATION
FOR GREAT BRITAIN AND IRELAND

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST MARCH 2021
(continued)

STATEMENT OF TRUSTEES' RESPONSIBILITIES *(continued)*

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that year. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, 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 charity will continue in business.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

PUBLIC BENEFIT REQUIREMENT

The Trustees have complied with the duty in Section 17(5) of the Charities Act 2011 to have due regard to guidance published by the Charity Commission concerning the public benefit requirement.

APPROVAL

The Report was approved by the Trustees on 17th December 2021 and signed on their behalf by:-

DocuSigned by:

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K. Sisson
Trustee

INDEPENDENT AUDITORS' REPORT
TO THE TRUSTEES OF
THE CHRISTIAN SCIENCE COMMITTEES ON PUBLICATION
FOR GREAT BRITAIN AND IRELAND

OPINION

We have audited the financial statements of The Christian Science Committees on Publication for Great Britain and Ireland for the year ended 31st March 2021 which comprise the Statement of Financial Activities, the Statement of Financial Position and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31st March 2021 and of its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Charities Act 2011.

BASIS FOR OPINION

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the respective responsibilities of the Trustees and auditor section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

CONCLUSIONS RELATING TO GOING CONCERN

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the Trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charity's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

OTHER INFORMATION

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The Trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

INDEPENDENT AUDITORS' REPORT
TO THE TRUSTEES OF
THE CHRISTIAN SCIENCE COMMITTEES ON PUBLICATION
FOR GREAT BRITAIN AND IRELAND
(continued)

OTHER INFORMATION *(continued)*

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

MATTERS ON WHICH WE ARE REQUIRED TO REPORT BY EXCEPTION

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

We have nothing to report in respect of the following matters in relation to which the Charities Act 2011 requires us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report;
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not obtained all the information and explanations necessary for the purposes of our audit.

RESPONSIBILITIES OF THE TRUSTEES

As explained more fully in the Trustees' responsibilities statement set out on pages 4 and 5, the Trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

OUR RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL STATEMENTS

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with regulations made under section 154 of that Act.

INDEPENDENT AUDITORS' REPORT
TO THE TRUSTEES OF
THE CHRISTIAN SCIENCE COMMITTEES ON PUBLICATION
FOR GREAT BRITAIN AND IRELAND
(continued)

OUR RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL STATEMENTS *(continued)*

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We identified and assessed the risks of material misstatement of the financial statements from irregularities, whether due to fraud or error, and discussed these between our audit team members. We then designed procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit.

We have gained an understanding of the legal and regulatory framework applicable to the charity and the industry in which it operates and considered the risk of acts by the charity that were contrary to applicable laws and regulations, including fraud. We designed audit procedures at charity levels to respond to the risk, recognising that risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentations, or through collusion. We focused on laws and regulations that could give rise to a material misstatement in the financial statements, including, but not limited to, the Charities Act 2011, taxation legislation, financial authority regulation, data protection, anti-bribery and health and safety legislation.

Our tests included agreeing the financial statement disclosures to underlying supporting documentation, inquiries with management and inspection of regulatory and legal correspondence, if any.

We identified the greatest risk of material impact on the financial statements from irregularities, including fraud, to be within the timing of recognition of income and the override of controls by management. Our audit procedures to respond to these risks included inquiries of management their own identification and assessment of the risks of irregularities, sample testing on the posting of journals, reviewing accounting estimates for biases, reviewing regulatory correspondence and reading minutes of meetings of those charged with governance.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance and misstatement resulting from fraud as this may involve sophisticated schemes designed to avoid detection, including deliberate failure to record transactions, collusion or the provision of intentional misrepresentations. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to inquiry of the directors and other management and the inspection of regulatory and legal correspondence, if any.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

INDEPENDENT AUDITORS' REPORT
TO THE TRUSTEES OF
THE CHRISTIAN SCIENCE COMMITTEES ON PUBLICATION
FOR GREAT BRITAIN AND IRELAND
(continued)

USE OF REPORT

This report is made solely to the charity's Trustees, in accordance with Sections 144 of the Charities Act 2011 and the regulations made under Section 154 of that Act. Our audit work has been undertaken so that we might state to the charity's Trustees those matters we are required to state to her in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity's Trustees, for our audit work, for this report, or for the opinions we have formed.

DocuSigned by:

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Daniel Faust (Senior Statutory Auditor)
For and on behalf of FLB Accountants LLP
Statutory Auditor
250 Wharfedale Road
Winnersh Triangle
Wokingham
Berkshire
RG41 5TP

17th December 2021

THE CHRISTIAN SCIENCE COMMITTEES ON PUBLICATION
FOR GREAT BRITAIN AND IRELAND

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST MARCH 2021

	<u>Notes</u>	<u>General Fund £</u>	<u>Restricted Funds £</u>	<u>TOTAL 2021 £</u>	<u>TOTAL 2020 £</u>
INCOME					
Donations and legacies					
Donations from churches, societies and individuals		8,500	-	8,500	40,998
Charitable activities					
Contribution from churches and societies in London based on membership		5,984	-	5,984	6,800
Contribution from The Mother Church		22,097	-	22,097	35,025
Other					
Government lockdown grants		10,000	-	10,000	-
Investments					
Bank interest		<u>702</u>	<u>-</u>	<u>702</u>	<u>684</u>
TOTAL INCOME		<u>47,283</u>	<u>-</u>	<u>47,283</u>	<u>83,507</u>
EXPENDITURE					
Charitable activities	2	<u>41,573</u>	<u>79</u>	<u>41,652</u>	<u>72,897</u>
TOTAL EXPENDITURE		<u>41,573</u>	<u>79</u>	<u>41,652</u>	<u>72,897</u>
NET INCOME (EXPENDITURE)		5,710	(79)	5,631	10,610
Fund balances brought forward		<u>102,383</u>	<u>10,485</u>	<u>112,868</u>	<u>102,258</u>
FUND BALANCES CARRIED FORWARD		108,093 =====	10,406 =====	118,499 =====	112,868 =====

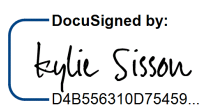
THE CHRISTIAN SCIENCE COMMITTEES ON PUBLICATION
FOR GREAT BRITAIN AND IRELAND

STATEMENT OF FINANCIAL POSITION

31ST MARCH 2021

	<u>Notes</u>	<u>General Fund £</u>	<u>Restricted Funds £</u>	<u>TOTAL 2021 £</u>	<u>TOTAL 2020 £</u>
FIXED ASSETS					
Tangible fixed assets	3	<u>3,166</u>	<u>-</u>	<u>3,166</u>	<u>2,996</u>
CURRENT ASSETS					
Debtors	4	4,213	-	4,213	4,249
Cash at bank and in hand		<u>103,235</u>	<u>10,406</u>	<u>113,641</u>	<u>108,560</u>
		107,448	10,406	117,854	112,809
CREDITORS: Amounts falling due within one year	5	<u>2,521</u>	<u>-</u>	<u>2,521</u>	<u>2,937</u>
NET CURRENT ASSETS		<u>104,927</u>	<u>10,406</u>	<u>115,333</u>	<u>109,872</u>
NET ASSETS		108,093 =====	10,406 =====	118,499 =====	112,868 =====
ACCUMULATED FUNDS	6	108,093 =====	10,406 =====	118,499 =====	112,868 =====

The financial statements were approved by the Trustees on 17th December 2021 and are signed on their behalf by:-

DocuSigned by:

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K. Sisson
Trustee

Registered Charity No. 230940

THE CHRISTIAN SCIENCE COMMITTEES ON PUBLICATION
FOR GREAT BRITAIN AND IRELAND

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2021

1. ACCOUNTING POLICIES

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

Basis of preparation

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in October 2019 - (Charities SORP (FRS 102)) and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011 and UK Generally Accepted Accounting Practice.

The Charity constitutes a public benefit entity as defined by FRS 102. 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 note to these financial statements.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Preparation of the financial statements on a going concern basis

The Trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern. The Covid-19 pandemic has had an impact on the charity's donation and investment income although this is offset by Legacies income. There are no material uncertainties affecting the current year's financial statements.

In future years, the key risks to the Charities are a fall in income from donations or investment income but the trustees have arrangements in place to mitigate those risks.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund structure

Unrestricted general funds are available to be used in accordance with the charitable objects at the discretion of the Trustees. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be used solely for particular purposes.

Income recognition

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

THE CHRISTIAN SCIENCE COMMITTEES ON PUBLICATION
FOR GREAT BRITAIN AND IRELAND

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2021

1. ACCOUNTING POLICIES *(continued)*

Income recognition *(continued)*

Where income is received in advance of meeting any performance related conditions and there is not unconditional entitlement to the income, its recognition is deferred and included in creditors as deferred income until the performance conditions are met.

Donations receivable for the general purposes of the charity are credited to 'unrestricted funds'. Donations and legacies for purposes restricted by the wishes of the donor are taken to 'restricted funds'.

The charity receives government grants in respect of Covid19 lockdown. Income from government and other grants are recognised at fair value when the charity has entitlement after any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably. If entitlement is not met then these amounts are deferred.

Expenditure recognition

Expenditure is recognised 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 on charitable activities includes grants made, governance costs and support costs as shown in note 2.

Grants payable are payments made to third parties in the furtherance of the charitable objects of the Trust. In the case of an unconditional grant offer this is accrued once the recipient has been notified of the grant award. The notification gives the recipient a reasonable expectation that they will receive the one-year or multi-year grant. Grants awards that are subject to the recipient fulfilling performance conditions are only accrued when the recipient has been notified of the grant and any remaining unfulfilled condition attaching to that grant is outside of the control of the Trust.

Tangible fixed assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fixtures, fittings and equipment - over 3 to 5 years straight line

Debtors

Debtors are amounts owed to the charity. They are measured on the basis of their recoverable amount.

THE CHRISTIAN SCIENCE COMMITTEES ON PUBLICATION
FOR GREAT BRITAIN AND IRELAND

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2021
(continued)

1. ACCOUNTING POLICIES *(continued)*

Cash and cash equivalents

Cash at bank and in hand is held to meet the day to day running costs of the charity as they fall due.

Creditors

Creditors are amounts owed by the charity. They are measured at the amount that the charity expects to have to pay to settle the debt.

2. CHARITABLE ACTIVITIES

	General <u>Fund</u> £	Restricted <u>Funds</u> £	TOTAL <u>2021</u> £	TOTAL <u>2020</u> £
<i>Grants paid to regional committees</i>				
Lancashire	—	—	—	16,051
	—	—	—	16,051
	=====	=====	=====	=====
<i>Expenditure</i>				
Parliamentary and professional fees	332	—	332	979
Rent	29,389	—	29,389	26,517
Printing, postage and stationery	52	—	52	300
Telephone and fax	640	—	640	847
Computer costs	4,444	—	4,444	5,665
Travelling	99	—	99	9,185
Books and papers	2,231	—	2,231	1,356
Conferences and training	100	—	100	7,587
Bank charges	278	—	278	168
Miscellaneous	20	79	99	462
Depreciation	1,588	—	1,588	1,380
	39,173	79	39,252	54,446
	=====	=====	=====	=====
<i>Governance costs</i>				
Audit fee	2,400	—	2,400	2,400
	2,400	—	2,400	2,400
	=====	=====	=====	=====
Total Charitable Activities	41,573	79	41,652	72,897
	=====	=====	=====	=====

THE CHRISTIAN SCIENCE COMMITTEES ON PUBLICATION
FOR GREAT BRITAIN AND IRELAND

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2021
(continued)

3. TANGIBLE FIXED ASSETS

Fixtures, fittings and equipment

Cost

At 1 st April 2020	£
Additions	9,122
	<u>1,758</u>
At 31 st March 2021	10,880

Depreciation

At 1 st April 2020	6,126
Charge for year	<u>1,588</u>
At 31 st March 2021	<u>7,714</u>

Net Book values

At 31 st March 2021	3,166
	=====
At 31 st March 2020	2,996
	=====

4. DEBTORS

	<u>2021</u>	<u>2020</u>
	£	£
Prepayments and other debtors	4,213	4,249
	=====	=====

5. CREDITORS: amounts falling due within one year:

	<u>2021</u>	<u>2020</u>
	£	£
Accruals and other creditors	2,521	2,937
	=====	=====

THE CHRISTIAN SCIENCE COMMITTEES ON PUBLICATION
FOR GREAT BRITAIN AND IRELAND

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2021
(continued)

6. FUNDS

	Balance 1.4.2020 £	Incoming Resources £	Resources Expended £	Balance 31.3.2021 £
The Funds comprise:-				
General Fund	102,383	47,283	41,573	108,093
Restricted Funds				
- Monitor Gift Fund	9,541	-	79	9,462
- Channel Islands Fund	<u>944</u>	<u>-</u>	<u>-</u>	<u>944</u>
	112,868	47,283	41,652	118,499
	=====	=====	=====	=====

Monitor Gift Fund (now closed to donations) - provides gift subscriptions of The Christian Science Monitor newspaper to appropriate recipients, including Members of the British, Irish and European Parliaments, media and library contacts.

County Funds – are being held by the Charity pending appointment of committees to cover the area.

7. RELATED PARTIES

The District Manager and three staff members (2020 – three staff members) are employed by The Mother Church directly. Their employment contracts and reporting lines are to officers of The Mother Church although their duties relate to activities which may also be considered to be within the scope of the Charity.

The gross salaries were £215,742 (2020 - £185,512), with employer's national insurance of £25,482 (2020 - £20,940) and contributions to defined contribution pension schemes of £17,321 (2020 - £14,669).

Christian Science
- Committee on Publications -
UK and Ireland

FLB Accountants LLP
250 Wharfedale Road
Winnersh Triangle
Berkshire
RG41 5TP

17 December 2021

Dear Sirs

During the course of your audit of the financial statements of the charity for the year ended 31 March 2021, the following representations were made to you by management and trustees.

1. We have fulfilled our responsibilities as trustees under the Charities Act 2011 for preparing financial statements, in accordance with the applicable financial reporting framework (FRS 102 and the FRS 102 Charity SORP), that give a true and fair view and for making accurate representations to you as our auditors and for the financial statements which you have prepared on our behalf for the charity.
2. We confirm that all accounting records have been made available to you for the purpose of your audit, in accordance with your terms of engagement, and that all the transactions undertaken by the charity have been properly reflected and recorded in the accounting records. All other records and related information, including minutes of all management, trustees' and members' meetings, have been made available to you. We have given you unrestricted access to persons within the charity in order to obtain audit evidence and have provided any additional information that you have requested for the purposes of your audit.
3. We confirm that significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable.
4. We confirm that all known actual or possible litigation and claims whose effects should be considered when preparing the financial statements have been disclosed and accounted for in accordance with the applicable financial reporting framework.
5. We confirm that there had been no events since the balance sheet date which require disclosure or which would materially affect the amounts in the financial statements, other than those already disclosed or included in the financial statements.

Address: Golden Cross House, 8 Duncannon Street, London, WC2N 4JF
Tel: 020 8150 0245

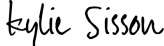
email: londoncs@csps.com
website: www.ukchristianscience.com

6. We confirm that all related party relationships and transactions have been accounted for and disclosed in accordance with the applicable financial reporting framework.
7. We confirm that the charity has had, at no time during the year, any arrangement, transaction or agreement to provide credit facilities (including advances and credits granted by the charity) for trustees, nor to provide guarantees of any kind on behalf of the trustees.
8. We confirm that the charity has not contracted for any capital expenditure other than as disclosed in the financial statements.
9. We confirm that we are not aware of any possible or actual instance of non-compliance with those laws and regulations which provide a legal framework within which the charity conducts its activities.
10. We acknowledge our responsibility for the design and implementation of internal controls to prevent and detect fraud. We confirm that we have disclosed to you the results of our own risk assessment that the financial statements may be misstated as a result of fraud.
11. We confirm that there have been no actual or suspected instances of fraud involving trustees, management or employees who have a significant role in internal control or that could have a material effect on the financial statements. We also confirm that we are not aware of any allegations of fraud by former trustees, employees, regulators or others.
12. We confirm that, having considered our expectations and intentions for the next 12 months and the availability of unrestricted reserves, the charity is a going concern.
13. We confirm that all grants, donations and other income, including those subject to special terms or conditions or received for restricted purposes, have been notified to you. There have been no breaches of terms or conditions during the period regarding the application of such income.
14. We confirm that we are not aware of any matters of material significance that should be reported to the Charity Commission.
15. The financial statements are free of material misstatements, including omissions.
16. We understand that no material adjustments have been identified during the course of the audit and no uncorrected misstatements have been identified as well.
17. We confirm that we have reviewed, and we are satisfied with all of the year end journals made to the primary records presented to you during the audit of the financial statements ended 31 March 2021.
18. We confirm that the accounts for the year ended 31 March 2021 have been approved by Trustees.

19. We acknowledge our legal responsibilities regarding disclosure of information to you as auditors and confirm that:
- so far as each trustee is aware, there is no relevant audit information of which you as auditors are unaware; and
 - each trustee has taken all the steps that they ought to have taken as a trustee to make themselves aware of any relevant audit information and to establish that you are aware of that information.

We confirm that the above representations are made on the basis of enquiries of management and staff with relevant knowledge and experience (and, where appropriate of supporting documentation) sufficient to satisfy us that we can properly make each of the above representations to you and that to the best of our knowledge and belief they accurately reflect the representations made to you by the trustees during the course of your audit.

Yours faithfully,

DocuSigned by:

D4B556310D75459...

K Sisson

Signed on behalf of the board of trustees



The Board of Trustees
Christian Science Committee on Publications - UK and Ireland
Golden Cross House
8 Duncannon Street
London
WC2N 4JF

Date: 17 December 2021

Dear Sirs

INTRODUCTION

The trustees of the charity are responsible for the preparation of the financial statements that give a true and fair view of its state affairs as at 31 March 2021 and the results for the year then ended. We are responsible for undertaking an audit in accordance with charity law and the International Standards on Auditing (UK) (ISA's) and reporting whether, in our opinion, the charity's financial statements do give a true and fair view. It should be noted that:-

1. the audit of the financial statements by us does not relieve management or those charged with governance of their responsibilities outlined above; and
2. our audit does not seek either to obtain absolute assurance that the financial statements present the charity's financial position fairly or assurance that they are accurate in every regard. In this context, we adopt a concept of materiality. We seek, in planning and conducting our audit to identify material errors in your financial statements, that is those errors which might be misleading to a reader of the financial statements.

As auditors of the charity, we are obliged by ISA 260 to communicate audit matters of governance interest arising from the audit of the financial statements to those charged with governance of the entity. Under this standard we are specifically required to report on the following areas:-

- a) Our views about the significant qualitative aspects of your accounting practices, including accounting policies and estimates and disclosures in the financial statements.
- b) Any significant difficulties we encountered during the course of the audit.
- c) Significant matters that arise during discussions or correspondence with management and the written representations we will require from you.

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Epsom
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- d) Any other matters that are, in our judgment, significant to the oversight of the financial reporting process such as material misstatements of fact or material inconsistencies in information accompanying the audited financial statements that have been corrected.

We have considered each of the areas listed above and our views are set out below, together with explanations of the issues that we are responding to.

SIGNIFICANT QUALITATIVE ASPECTS OF ACCOUNTING PRACTICES

ISA 260 places specific duties on auditors to communicate their assessment of qualitative aspects of accounting practices and financial reporting to those charged with governance such as where accounting estimates are made or where a degree of choice is allowed in some areas of accounting practice and financial statement disclosures.

Accounting policies

- The appropriateness of the accounting policies to the particular circumstances of the entity.

The accounting policies appear to be appropriate to the entity and no alternatives have been suggested. None of the accounting policies appear to be controversial.

Accounting estimates

We have reviewed the process of making the assumptions and estimates used and believe that these are reasonable. We have not seen any evidence of any management bias inherent in those estimates and we are satisfied with the disclosure of the estimates and assumptions in the financial statements.

Financial statement disclosures

Charities Act 2011 and Charities SORP (FRS 102) disclosures

The accounts are to be prepared under Charities SORP (FRS 102 issued on October 2019). There were items on the balance sheet which affected the presentation of the accounts. believe the charity has made sufficient disclosure to show a true and fair review in the financial statements.

Going concern disclosures

After making enquiries with the trustees, cash at bank and reviewing the recent charity investment valuation subsequent to the year ended 31 December 2020, we agree with the going concern basis of accounting used in preparing the annual financial statements.

Other disclosures

We have reviewed the other disclosures required under the Charities Act 2011 and believe the charity has made sufficient disclosure to show a true and fair review in the financial statements.

Related matters

There were no related matters

SIGNIFICANT DIFFICULTIES ENCOUNTERED DURING THE AUDIT

There were no significant difficulties encountered during the audit and we note that there has been a significant improvement in the response times to our audit request compared to the prior period.

SIGNIFICANT MATTERS ARISING FROM THE AUDIT THAT WERE DISCUSSED OR SUBJECT TO CORRESPONDENCE WITH MANAGEMENT

We have identified no other matters in the course of our audit that require to be reported to you.

WRITTEN REPRESENTATIONS

We are requesting that you make written representations to us as per the draft letter attached.

OTHER MATTERS ARISING FROM THE AUDIT THAT IN OUR JUDGMENT ARE SIGNIFICANT TO THE OVERSIGHT OF THE FINANCIAL REPORTING PROCESS

We have identified no other matters in the course of our audit that require to be reported to you.

MATTERS RELATED TO FRAUD

We have identified no matters in relation to fraud in the course of our audit that are required to be reported to you.

MATERIAL MISSTATEMENTS

We are required to report to you all uncorrected misstatements other than those of a clearly trivial nature. These are listed in the attached schedule.

EXPECTED MODIFICATIONS TO THE AUDITOR'S REPORT

ISA's 705 and 706 require that we report to you any proposed modifications to our report on the financial statements.

On the basis of our audit work to date, we intend to state that the financial statements give a true and fair view.

SIGNIFICANT DEFICIENCIES IN INTERNAL CONTROL SYSTEMS

Our audit did not identify any significant deficiencies in your internal control systems.

We have limited responsibilities to report to you systems of internal control identified in the course of our audit where we do not consider the deficiencies to be significant.

You should be aware that we do not provide a comprehensive statement of all weaknesses that may exist in the accounting and internal control systems or of all improvements that may be made, but we address only those matters that have come to our attention as a result of the audit procedures performed.

OTHER MATTERS

In our initial audit planning letter we detailed our considerations in respect of compliance with the Ethical Standards issued by the Auditing Practices Board on the matters of our integrity, objectivity and independence. Having now concluded the audit we can confirm that no matters have arisen that changes the view expressed in that letter that our independence and objectivity have not been compromised.

There are no other matters that we wish to draw to your attention.

We should appreciate your comments as to how you propose to deal with the matters raised in this letter. If you require any further information or advice please do not hesitate to contact us.

This report has been prepared for the sole use of the charity and, where appropriate, any parent undertaking and its auditor, it must not be disclosed to a third party, or quoted or referred to, without our written consent. No responsibility is assumed by us to any other person

We would like to take this opportunity to thank you and your staff for your help and co-operation during the course of our audit.

Yours faithfully



Daniel Faust (Senior Statutory Auditor)
For and on behalf of **FLB Accountants LLP**