

**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 31<sup>st</sup> 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 26<sup>th</sup> May 2021 and Mrs K Sisson on 19<sup>th</sup> 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.

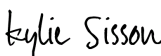
The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations and the 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 17<sup>th</sup> December 2021 and signed on their behalf 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 31<sup>st</sup> 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](http://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.

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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

17<sup>th</sup> 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>
<b>INCOME</b>					
<b>Donations and legacies</b>					
Donations from churches, societies and individuals		8,500	-	8,500	40,998
<b>Charitable activities</b>					
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
<b>Other</b>					
Government lockdown grants		10,000	-	10,000	-
<b>Investments</b>					
Bank interest		<u>702</u>	<u>-</u>	<u>702</u>	<u>684</u>
<b>TOTAL INCOME</b>		<u>47,283</u>	<u>-</u>	<u>47,283</u>	<u>83,507</u>
<b>EXPENDITURE</b>					
<b>Charitable activities</b>	2	<u>41,573</u>	<u>79</u>	<u>41,652</u>	<u>72,897</u>
<b>TOTAL EXPENDITURE</b>		<u>41,573</u>	<u>79</u>	<u>41,652</u>	<u>72,897</u>
<b>NET INCOME (EXPENDITURE)</b>		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>
<b>FUND BALANCES CARRIED FORWARD</b>		=====	=====	=====	=====

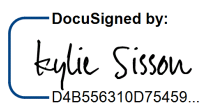
**THE CHRISTIAN SCIENCE COMMITTEES ON PUBLICATION**  
**FOR GREAT BRITAIN AND IRELAND**

**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>
<b>FIXED ASSETS</b>					
Tangible fixed assets	3	<u>3,166</u>	<u>-</u>	<u>3,166</u>	<u>2,996</u>
<b>CURRENT ASSETS</b>					
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
<b>CREDITORS:</b> Amounts falling due within one year	5	<u>2,521</u>	<u>-</u>	<u>2,521</u>	<u>2,937</u>
<b>NET CURRENT ASSETS</b>		<u>104,927</u>	<u>10,406</u>	<u>115,333</u>	<u>109,872</u>
<b>NET ASSETS</b>		108,093	10,406	118,499	112,868
		=====	=====	=====	=====
<b>ACCUMULATED FUNDS</b>	6	108,093	10,406	118,499	112,868
		=====	=====	=====	=====

The financial statements were approved by the Trustees on 17<sup>th</sup> December 2021 and are signed on their behalf 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><b>Grants paid to regional committees</b></i>				
Lancashire	—	—	—	16,051
	—	—	—	16,051
	=====	=====	=====	=====
<i><b>Expenditure</b></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><b>Governance costs</b></i>				
Audit fee	2,400	—	2,400	2,400
	2,400	—	2,400	2,400
	=====	=====	=====	=====
<b>Total Charitable Activities</b>	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 <sup>st</sup> April 2020	£
Additions	9,122
	<u>1,758</u>
At 31 <sup>st</sup> March 2021	10,880

**Depreciation**

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

**Net Book values**

At 31 <sup>st</sup> March 2021	3,166
	=====
At 31 <sup>st</sup> 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**

	<b>Balance 1.4.2020 £</b>	<b>Incoming Resources £</b>	<b>Resources Expended £</b>	<b>Balance 31.3.2021 £</b>
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	944	-	-	944
	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  
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email: [londoncs@csps.com](mailto:londoncs@csps.com)  
website: [www.ukchristianscience.com](http://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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01372 677655

- 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**