

**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.

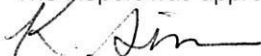
The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations and the 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.