

**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.

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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.

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**REPORT OF THE TRUSTEES
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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.

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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 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.

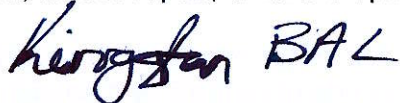
A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

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.

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**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
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**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
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**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.

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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 £	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.

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**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).

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**NOTES TO THE FINANCIAL STATEMENTS
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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>

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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.

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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.