Charity registration number 230940 (England and Wales)

CHRISTIAN SCIENCE COMMITTEES ON PUBLICATION FOR GREAT BRITAIN AND IRELAND

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

CHRISTIAN SCIENCE COMMITTEES ON PUBLICATION FOR GREAT BRITAIN AND IRELAND

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr S Shivers Mrs K Sisson Mr J Salisbury	 (Appointed 13 January 2025)
Charity registration	England and Wales	230940
Principal address	Thanet House 231-232 Strand London WC2R 1DA	
Auditor	Kingston Burrowes Audit Ltd 308 Ewell Road Surbiton Surrey UK KT6 7AL	
Bankers	CAF Bank Limited 25 Kings Hill Avenue Kings Hill, West Malling Kent ME19 4JQ	

CHRISTIAN SCIENCE COMMITTEES ON PUBLICATION FOR GREAT BRITAIN AND IRELAND

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CHRISTIAN SCIENCE COMMITTEES ON PUBLICATION FOR GREAT BRITAIN AND IRELAND

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2025

The trustees present their annual report and financial statements for the year ended 31 December 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)".

OBJECTS AND ACTIVITIES

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

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

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

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

ACHIEVEMENTS, PERFORMANCE AND FINANCIAL REVIEW

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

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

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

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

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

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

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

FINANCIAL REVIEW

The financial year of the Charity was changed last year and shortened during the year; from the original date of 31 March 2025 to 31 December 2024. This year a full twelve months is being reported on. The main reason for the change was to align the Charity reporting period with The Mother Church in Boston, USA.

The core operating expenses of the Charity are met from grants from The Mother Church in Boston, USA. Modest contributions are also received from Christian Science churches and societies in Greater London for the work of the Committee and Assistant Committees for Greater London. The Trustees believe that reserves are at an acceptable level to ensure continuance of the activities.

PLANS FOR THE FUTURE

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

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

STRUCTURE, GOVERNANCE AND MANAGEMENT

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

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

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

The trustees who served during the year and up to the date of signature of the financial statements were:

Mr S Shivers	
Mrs K Sisson	
Mrs R Harragin Hussey	(Resigned 13 January 2025)
Mr J Salisbury	(Appointed 13 January 2025)

If there are new Trustees, then they 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 and various policies were reviewed during the year. 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
- Homeworking Policy

Trustees adhere to a Trustee Code of Conduct.

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

STATEMENT OF TRUSTEE'S RESPONSIBILITIES

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

The law applicable to charities in England and 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.

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

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 judgements 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; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping sufficient 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 2008 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.

The trustees' report was approved by the Board of Trustees.

KYLIE SISSON

Mrs K Sisson
Trustee

22 July 2026

CHRISTIAN SCIENCE COMMITTEES ON PUBLICATION FOR GREAT BRITAIN AND IRELAND

INDEPENDENT AUDITOR'S REPORT

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

Opinion

We have audited the financial statements of Christian Science Committees on Publication for Great Britain and Ireland (the 'charity') for the year ended 31 December 2025 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 December 2025 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with 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 *Auditor's responsibilities for the audit of the financial statements* 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 contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. 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 course of 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 this gives rise to a material misstatement in the financial statements themselves. 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

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 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; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, 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 the trustees 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 cease operations, or have no realistic alternative but to do so.

Auditor's 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 the Act and relevant regulations made or having effect thereunder.

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.

The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

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.

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

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

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 is available on the Financial Reporting Council's website at: https://www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Other matters

Your attention is drawn to the fact that the charity has prepared financial statements 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)" (as amended) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

This has been done in order for the financial statements to provide a true and fair view in accordance with current Generally Accepted Accounting Practice.

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. 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 and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Kingston BAL

For and on behalf of Kingston Burrowes Audit Ltd, Statutory Auditor

308 Ewell Road
Surbiton
Surrey
KT6 7AL
UK
26 August 2026

Kingston Burrowes Audit Ltd is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

CHRISTIAN SCIENCE COMMITTEES ON PUBLICATION FOR GREAT BRITAIN AND IRELAND

STATEMENT OF FINANCIAL ACTIVITIES
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)

FOR THE YEAR ENDED 31 DECEMBER 2025

Current financial year	Notes	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Total 2024 £
Income from:					
Donations and legacies	3	485,275	-	485,275	343,283
Charitable activities	4	54,966	-	54,966	53,465
Investments	5	1,499	-	1,499	801
Total income		541,740	-	541,740	397,549
Expenditure on:					
Charitable activities	6	542,160	399	542,559	389,301
Total expenditure		542,160	399	542,559	389,301
Net income/(expenditure) and movement in funds		(420)	(399)	(819)	8,248
Reconciliation of funds:					
Fund balances at 1 January 2025		75,156	23,040	98,196	89,948
Fund balances at 31 December 2025		74,736	22,641	97,377	98,196

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

Prior financial 9 months	Notes	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Income from:				
Donations and legacies	3	330,283	13,000	343,283
Charitable activities	4	53,465	-	53,465
Investments	5	801	-	801
Total income		384,549	13,000	397,549
Expenditure on:				
Charitable activities	6	389,212	89	389,301
Total expenditure		389,212	89	389,301
Net income/(expenditure) and movement in funds		(4,663)	12,911	8,248
Reconciliation of funds:				
Fund balances at 1 April 2024		79,819	10,129	89,948
Fund balances at 31 December 2024		75,156	23,040	98,196

CHRISTIAN SCIENCE COMMITTEES ON PUBLICATION FOR GREAT BRITAIN AND IRELAND

BALANCE SHEET

AS AT 31 DECEMBER 2025

	Notes	2025 £	£	2024 £	£
Fixed assets					
Tangible assets	**12**		-		88
Current assets					
Debtors	**13**	24,614		10,991	
Cash at bank and in hand		97,855		95,494	
		122,469		106,485	
Creditors: amounts falling due within one year	**14**	(25,092)		(8,377)	
Net current assets			97,377		98,108
Total assets less current liabilities			97,377		98,196
The funds of the charity					
Restricted income funds	**15**		22,641		23,040
Unrestricted funds	**16**		74,736		75,156
			97,377		98,196

The financial statements were approved by the trustees on 22 July 2026

KYLIE SISSON

Mrs K Sisson
Trustee

CHRISTIAN SCIENCE COMMITTEES ON PUBLICATION FOR GREAT BRITAIN AND IRELAND

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 DECEMBER 2025

	Notes	2025 £	2025 £	2024 £	2024 £
Cash flows from operating activities					
Cash generated from operations	**20**		862		10,143
Investing activities					
Investment income received		1,499		801	
Net cash generated from investing activities			1,499		801
Net cash generated from financing activities			-		-
Net increase in cash and cash equivalents			2,361		10,944
Cash and cash equivalents at beginning of year			95,494		84,550
Cash and cash equivalents at end of year			97,855		95,494

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

1 Accounting policies

Charity 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 Thanet House, 231-232 Strand, London, WC2R 1DA.

1.1 Reporting period

[FRS 102 3.10 An entity shall present a complete set of financial statements (including comparative information as set out in paragraph 3.14) at least annually. When the end of an entity's reporting period changes and the annual financial statements are presented for a period longer or shorter than one year, the entity shall disclose the following: (a) that fact; (b) the reason for using a longer or shorter period; and (c) the fact that comparative amounts presented in the financial statements (including the related notes) are not entirely comparable.]

1.2 Basis of preparation

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)". The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The charity is a large charity for the year ending 31 December 2025, therefore, a statement of cash flows has been produced with comparative for prior year.

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 principal accounting policies adopted are set out below.

1.3 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.4 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1 Accounting policies **(Continued)**

1.5 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1.6 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.7 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures and fittings	over 3 to 5 years straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.8 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.9 Cash and cash equivalents

Cash and cash equivalents 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.

1 Accounting policies **(Continued)**

1.10 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

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

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans 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.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

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

1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Income from donations and legacies

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Donated goods and services	458,048	-	458,048	330,236	-	330,236
Grants	26,927	-	26,927	-	-	-
Donation from churches, societies and individuals	300	-	300	47	13,000	13,047
	485,275	-	485,275	330,283	13,000	343,283

Income from donated goods and services represents the value of staff and contractor costs which are provided by The Mother Church. See Note 19 for further details.

4 Income from charitable activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Charitable activities		
Contribution from churches and societies in London based on membership	4,392	4,608
Contribution from The Mother Church	50,574	44,189
Contribution towards conference	-	4,668
	54,966	53,465

5 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Bank interest	1,499	801

6 Expenditure on charitable activities

	Expenditure 2025 £	Expenditure 2024 £
Direct costs		
Staff costs paid by TMC	402,261	289,888
Contractor fees paid by TMC	55,787	40,348
Professional and other fees and subscriptions	579	492
Rent	40,451	27,014
Printing, postage and stationery	650	120
Telephone and fax	537	453
Computer costs	4,956	3,575
Travelling	6,095	15,394
Books and papers	2,660	1,707
Conferences and training	26,268	8,268
Bank charge	205	176
Miscellaneous	(27)	(398)
Depreciation	88	264
Gift Monitor	89	-
	540,599	387,301
Share of support and governance costs (see note 7)		
Support	1,960	2,000
	542,559	389,301
Analysis by fund		
Unrestricted funds	542,160	389,212
Restricted funds	399	89
	542,559	389,301

7 Support costs allocated to activities

	2025 £	2024 £
Governance costs	1,960	2,000
Analysed between:		
Expenditure	1,960	2,000

8 Net movement in funds

	2025	2024
	£	£
The net movement in funds is stated after charging/(crediting):		
Fees payable for the audit of the charity's financial statements	1,960	2,000
Depreciation of owned tangible fixed assets	-	264

9 Trustees

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

Mrs K Sisson received remuneration of £145,202 (2024: £101,623), including pension contributions of £9,524 (2024: £6,737) for her role as District Manager.

Mr J Salisbury received remuneration of £67,154 (2024: 47,809) including pension contributions of £4,950 (2024: £3,573) for his role as Assistant District Manager.

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

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

10 Employees

The average monthly number of employees during the year was:

	2025	2024
	Number	Number
	5	5

There were two employees whose annual remuneration was more than £60,000.

11 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

12 Tangible fixed assets

	Fixtures and fittings
	£
Cost	
At 1 January 2025	9,091
At 31 December 2025	9,091
Depreciation and impairment	
At 1 January 2025	9,091
At 31 December 2025	9,091
Carrying amount	
At 31 December 2025	-

13 Debtors

	2025	2024
Amounts falling due within one year:	£	£
Other debtors	19,814	3,706
Prepayments and accrued income	4,800	7,285
	24,614	10,991

14 Creditors: amounts falling due within one year

	2025	2024
	£	£
Trade creditors	40	125
Other creditors	4,662	-
Accruals and deferred income	20,390	8,252
	25,092	8,377

15 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 January 2025	Incoming resources	Resources expended	At 31 December 2025
	£	£	£	£
Monitor Gift Fund	9,096	-	(89)	9,007
Channel Islands Fund	944	-	(310)	634
East of England Fund	13,000	-	-	13,000
	23,040	-	(399)	22,641

Previous 9 months:	At 01 April 2024	Incoming resources	Resources expended	At 31 December 2024
	£	£	£	£
Monitor Gift Fund	9,185	-	(89)	9,096
Channel Islands Fund	944	-	-	944
East of England Fund	-	13,000	-	13,000
	10,129	13,000	(89)	23,040

16 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 January 2025	Incoming resources	Resources expended	At 31 December 2025
	£	£	£	£
General funds	75,156	541,740	(542,160)	74,736

Previous 9 months:	At 1 April 2024	Incoming resources	Resources expended	At 31 December 2024
	£	£	£	£
General funds	79,819	384,549	(389,212)	75,156

17 Analysis of net assets between funds

	Unrestricted funds 2025	Restricted funds 2025	Total 2025
	£	£	£
At 31 December 2025:			
Current assets/(liabilities)	74,736	22,641	97,377
	74,736	22,641	97,377

	Unrestricted funds 2024	Restricted funds 2024	Total 2024
	£	£	£
At 31 December 2024:			
Tangible assets	88	-	88
Current assets/(liabilities)	75,068	23,040	98,108
	75,156	23,040	98,196

18 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:

	2025	2024
	£	£
Within one year	34,560	10,675
Between two and five years	11,520	-
	46,080	10,675

19 Related party transactions

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

The gross salaries were £330,771 (2024: £241,238), with employer's national insurance of £44,263 (2024: £28,685) and contributions to defined contribution pension schemes of £27,227 (2024: £19,965).

Included in contractors fees of £55,787 paid directly to contractors by The Mother Church.

The charity received income of £50,574 (2024: £44,189) 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

20 Cash generated from operations

	2025 £	2024 £
(Deficit)/surplus for the year	(819)	8,248
Adjustments for:		
Investment income recognised in statement of financial activities	(1,499)	(801)
Depreciation and impairment of tangible fixed assets	88	264
Movements in working capital:		
(Increase)/decrease in debtors	(13,623)	612
Increase in creditors	16,715	1,820
Cash generated from operations	862	10,143

21 Analysis of changes in net funds

The charity had no material debt during the year.